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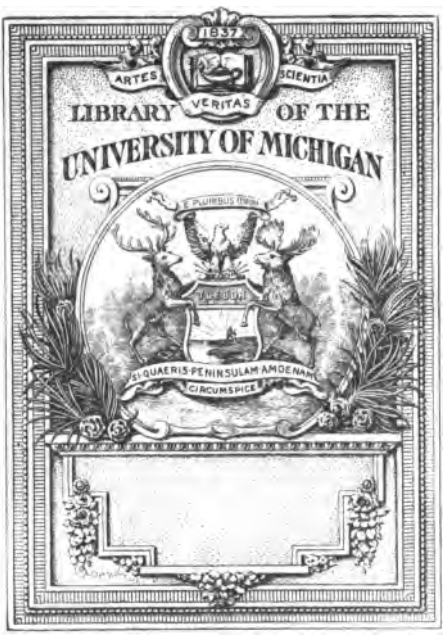
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UNITED STATES TARIFF

CUSTOMS ADMINISTRATION

AND INCOME TAX LAW

Approved October 3, 1913

CUBAN COMMERCIAL TREATY

AND PANAMA CANAL ACT

U. S. Laws, statutes, etc

PUBLISHED BY

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PRICE TWO DOLLARS

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KEY TO ABBREVIATIONS

USED IN

ALPHABETICAL INDEX

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alc., alcohol

"as," "same tariff provisions as."

ctg., containing.

c. v., chief value.

D. l., Department letter.

fin., finished.

mf., manufacture.

n.e., non-enumerated.

n.s.p.f., not specially provided for.

"see," "see same article in another place in index."

T.D., Treasury Decision.

264330

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An Act

To reduce tariff duties and to provide revenue for the Government, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, there shall be levied, collected, and paid upon all articles when imported from any foreign country into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila) the rates of duty which are by the schedules and paragraphs of the dutiable list of this section prescribed, namely:

DUTIABLE LIST.

SCHEDULE A—CHEMICALS, OILS, AND PAINTS.

1. Acids: Boracic acid, ¾ cent per pound; citric acid, 5 cents per pound; formic acid, 1½ cents per pound; gallic acid, 6 cents per pound; lactic acid, 1½ cents per pound; oxalic acid, 1½ cents per pound; pyrogallic acid, 12 cents per pound; salicylic acid, 2½ cents per pound; tannic acid and tannin, 5 cents per pound; tartaric acid, 3½ cents per pound; all other acids and acid anhydrides not specially provided for in this section, 15 per centum ad valorem.

2. Acetic anhydrid, 2½ cents per pound.

3. Acetone, 1 cent per pound.

4. Dried egg albumen, 3 cents per pound.

5. Alkalies, alkaloids, and all chemical and medicinal compounds, preparations, mixtures and salts, and combinations thereof not specially provided for in this section, 15 per centum ad valorem.

6. Alumina, hydrate of, or refined bauxite; alum, alum cake, patent alum, sulphate of alumina, and aluminous cake, and all other manufactured compounds of alumina, not specially provided for in this section, 15 per centum ad valorem.

7. Ammonia, carbonate of, and muriate of, ¾ of 1 cent per pound; phosphate of, 1 cent per pound; liquid anhydrous, 2½ cents per pound; ammoniacal gas liquor, 10 per centum ad valorem.

8. Argols or crude tartar or wine lees crude or partly refined, containing not more than 90 per centum of potassium bitartrate, 5 per centum ad valorem; containing more than 90 per centum of potassium bitartrate, cream of tartar, and Rochelle salts or tartrate of soda and potassa, 2½ cents per pound; calcium tartrate crude, 5 per centum ad valorem.

9. Balsams: Copaiba, fir or Canada, Peru, tolu, and all other balsams, which are natural and uncompounded and not suitable for the manufacture of perfumery and cosmetics, if in a crude state, not advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this section, 10 per centum ad valorem; if advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this section, 15 per centum ad valorem: *Provided*, That no article containing alcohol shall be classified for duty under this paragraph.

10. Barium, chloride of, ¼ cent per pound; dioxide of, 1½ cents per pound; carbonate of, precipitated, 15 per centum ad valorem.

11. Blacking of all kinds, polishing powders, and all creams and preparations for cleaning or polishing, not specially provided for in this section, 15 per centum ad valorem: *Provided*, That no preparations containing alcohol shall be classified for duty under this paragraph.

12. Bleaching powder, or chloride of lime, 1/10 cent per pound.

13. Caffein, $1 per pound; compounds of caffein, 25 per centum ad valorem; impure tea, tea waste, tea siftings or sweepings, for manufacturing purposes in bond, pursuant to the provisions of the Act of May sixteenth, nineteen hundred and eight, 1 cent per pound.

14. Calomel, corrosive sublimate, and other mercurial preparations, 15 per centum ad valorem.

15. Chalk, precipitated, suitable for medicinal or toilet purposes; chalk put up in the form of cubes, blocks, sticks, or disks, or otherwise, including tailors', billiard, red, and other manufactures of chalk not specially provided for in this section, 25 per centum ad valorem.

16. Chemical and medicinal compounds and preparations, including mixtures and salts, distilled oils, essential oils, expressed oils, rendered oils, greases, ethers, flavoring and other extracts and fruit essences, all the foregoing and their combinations when containing alcohol, and all articles consisting of vegetable or mineral objects immersed or placed in, or saturated with, alcohol, except perfumery and spirit varnishes, and all alcoholic compounds not specially provided for in this section, if containing 20 per centum of alcohol or less, 10 cents per pound and 20 per centum ad valorem; containing more than 20 per centum and not more than 50 per centum of alco-

hol, 20 cents per pound and 20 per centum ad valorem; containing more than 50 per centum of alcohol, 40 cents per pound and 20 per centum ad valorem.

17. Chemical and medicinal compounds, combinations and all similar articles dutiable under this section, except soap, whether specially provided for or not, put up in individual packages of two and one-half pounds or less gross weight (except samples without commercial value) shall be dutiable at a rate not less than 20 per centum ad valorem: *Provided*, That chemicals, drugs, medicinal and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, shall be dutiable at not less than 25 per centum ad valorem.

18. Chloral hydrate, salol, phenolphthalein, urea, terpin hydrate, acetanilid, acetphenetidin, antipyrine, glycerophosphoric acid and salts and compounds thereof, acetylsalicylic acid, aspirin, guaiacol carbonate, and thymol, 25 per centum ad valorem.

19. Chloroform, 2 cents per pound; carbon tetrachloride, 1 cent per pound.

20. Coal-tar dyes or colors, not specially provided for in this section, 30 per centum ad valorem.

21. All other products or preparations of coal tar, not colors or dyes, not specially provided for in this section, 15 per centum ad valorem.

22. Coal-tar distillates, not specially provided for in this section; benzol, naphtol, resorcin, toluol, xylol; all the foregoing not medicinal and not colors or dyes, 5 per centum ad valorem.

23. Coal-tar products known as anilin oil and salts, toluidine, xylidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, dianisidin, naphtylamin, diphenylamin, benzaldehyde, benzyl chloride, nitro-benzol and nitrotoluol, naphtylaminsulfoacids and their sodium or potassium salts, naphtolsulfoacids and their sodium or potassium salts, amidonaphtolsulfoacids and their sodium or potassium salts, amidosalicylic acid, binitrochlorbenzol, diamidostilbendisulfoacid, metanilic acid, paranitranilin, dimethylanilin; all the foregoing not medicinal and not colors or dyes, 10 per centum ad valorem.

24. Cobalt, oxide of, 10 cents per pound.

25. Collodion and all other liquid solutions of pyroxylin, or of other cellulose esters, or of cellulose, 15 per centum ad valorem; compounds of pyroxylin or of other cellulose esters, whether known as celluloid or by any other name, if in blocks, sheets, rods, tubes, or other forms not polished, wholly or partly, and not made into finished or partly finished articles, 25 per centum ad valorem; if polished, wholly or partly, or if finished or partly finished articles, of which collodion or any compound of pyroxylin or other cellulose esters, by whatever name known, is the component material of chief value, 40 per centum ad valorem.

26. Coloring for brandy, wine, beer, or other liquors, 40 per centum ad valorem.

27. Drugs, such as barks, beans, berries, buds, bulbs, bul-

bous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums, herbs, leaves, lichens, mosses, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, and weeds; any of the foregoing which are natural and uncompounded drugs and not edible, and not specially provided for in this section, but which are advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, 10 per centum ad valorem: *Provided*, That no article containing alcohol shall be classified for duty under this paragraph.

28. Ergot, 10 cents per pound.

29. Ethers: Sulphuric, 4 cents per pound; amyl nitrite, 20 per centum ad valorem; amyl acetate and ethyl acetate or acetic ether, 5 cents per pound; ethyl chloride, 20 per centum ad valorem; ethers and esters of all kinds not specially provided for in this section, 20 per centum ad valorem: *Provided*, That no article containing more than 10 per centum of alcohol shall be classified for duty under this paragraph.

30. Extracts and decoctions of nutgalls, Persian berries, sumac, logwood, and other dyewoods, and all extracts of vegetable origin suitable for dyeing, coloring, or staining, not specially provided for in this section; all the foregoing not containing alcohol and not medicinal, ⅝ of 1 cent per pound.

31. Extract of chlorophyll, 15 per centum ad valorem; saffron and safflower, and extract of, and saffron cake, 10 per centum ad valorem: *Provided*, That no article containing alcohol shall be classified for duty under this paragraph.

32. Formaldehyde solution containing not more than 40 per centum of formaldehyde, or formaline, 1 cent per pound.

33. Fusel oil, or amylic alcohol, ¼ cent per pound.

34. Gelatin, glue, and glue size, valued not above 10 cents per pound, 1 cent per pound; valued above 10 cents per pound and not above 25 cents per pound, 15 per centum ad valorem; valued above 25 cents per pound, 25 per centum ad valorem; manufactures of gelatin or manufactures of which gelatin is the component material of chief value, 25 per centum ad valorem; isinglass and prepared fish sounds, 25 per centum ad valorem; agar-agar, 20 per centum ad valorem.

35. Glycerin, crude, not purified, 1 cent per pound; refined, 2 cents per pound.

36. Gums: Amber, and amberoid unmanufactured, or crude gum, not specially provided for in this section, $1 per pound; arabic, or senegal, ½ cent per pound; camphor, crude, natural, 1 cent per pound; camphor, refined and synthetic, 5 cents per pound; chicle, crude, 15 cents per pound; refined or advanced in value by drying, straining, or any other process or treatment whatever beyond that essential to the proper packing, 20 cents per pound; dextrine, made from potato starch or potato flour, 1¼ cents per pound; dextrine, not otherwise provided for, burnt starch or British gum, dextrine substitutes, and soluble or chemically treated starch, ¾ of 1 cent per pound.

37. Ink and ink powders, 15 per centum ad valorem.

38. Iodoform, and potassium iodide, 15 cents per pound.

39. Leaves and roots: Buchu leaves, 10 cents per pound; cocoa leaves, 10 cents per pound; gentian, ¼ cent per pound; licorice root, ¼ cent per pound; sarsaparilla root, 1 cent per pound.

40. Licorice, extracts of, in pastes, rolls, or other forms, 1 cent per pound.

41. Lime, citrate of, 1 cent per pound.

42. Magnesia: Calcined, 3½ cents per pound; carbonate of, precipitated, 1½ cents per pound; sulphate of, or Epsom salts, 1/10 cent per pound.

43. Menthol, 50 cents per pound.

44. Oils, rendered: Sod, seal, herring, and other fish oil, not specially provided for in this section, 3 cents per gallon; whale oil, 5 cents per gallon; sperm oil, 8 cents per gallon; wool grease, including that known commercially as degras or brown wool grease, crude and not refined or improved in value or condition, ¼ cent per pound; refined or improved in value or condition, and not specially provided for in this section, ½ cent per pound; lanolin, 1 cent per pound; all other animal oils, rendered oils and greases, and all combinations of the same, not specially provided for in this section, 15 per centum ad valorem.

45. Oils, expressed: Alizarin assistant, sulphoricinoleic acid, and ricinoleic acid, and soaps containing castor oil, any of the foregoing in whatever form, and all other alizarin assistants and all soluble greases used in the processes of softening, dyeing, or finishing, not specially provided for in this section, 25 per centum ad valorem; castor oil, 12 cents per gallon; flaxseed and linseed oil, raw, boiled, or oxidized, 10 cents per gallon of 7½ pounds; poppy-seed oil, raw, boiled, or oxidized, rapeseed oil, and peanut oil, 6 cents per gallon; hempseed oil, 3 cents per gallon; almond oil, sweet, 5 cents per pound; sesame or sesamum seed or bean oil, 1 cent per pound; olive oil, not specially provided for in this section, 20 cents per gallon; olive oil, in bottles, jars, kegs, tins, or other packages having a capacity of less than five standard gallons each, 30 cents per gallon; all other expressed oils and all combinations of the same, not specially provided for in this section, 15 per centum ad valorem.

46. Oils, distilled and essential: Orange and lemon, 10 per centum ad valorem; peppermint, 25 cents per pound; mace oil, 6 cents per pound; almond, bitter; amber; ambergris; anise or anise seed; bergamot; camomile; caraway; cassia; cinnamon; cedrat; citronella and lemon-grass; civet; fennel; jasmine or jasimine; juniper; lavender, and aspic or spike lavender; limes, neroli or orange flower; origanum, red or white; rosemary or anthoss; attar of roses; thyme; and valerian; all the foregoing oils, and all fruit ethers, oils, and essences, and essential and distilled oils and all combinations of the same, not specially provided for in this section, 20 per centum ad valorem: *Provided*, That no article containing alcohol shall be classified for duty under this paragraph.

47. Opium, crude or unmanufactured, and not adulterated,

containing 9 per centum and over of morphia, $3 per pound; opium of the same composition, dried to contain 15 per centum or less of moisture, powdered, or otherwise advanced beyond the condition of crude or unmanufactured, $4 per pound; morphia or morphine, sulphate of, and all alkaloids of opium, and salts and esters thereof, $3 per ounce; cocaine, ecgonine, and all salts and derivatives of the same, $2 per ounce; aqueous extract of opium, for medicinal uses, and tincture of, as laudanum, and other liquid preparations of opium, not specially provided for in this section, 60 per centum ad valorem; opium containing less than 9 per centum of morphia, $6 per pound; but preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded: *Provided*, That nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February ninth, nineteen hundred and nine.

48. Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth, or skin, such as cosmetics, dentifrices, including tooth soaps, pastes, including theatrical grease paints, and pastes, pomades, powders, and other toilet preparations, all the foregoing, if containing alcohol, 40 cents per pound and 60 per centum ad valorem; if not containing alcohol, 60 per centum ad valorem; floral or flower waters containing no alcohol, not specially provided for in this section, 20 per centum ad valorem.

49. Ambergris, enfleurage greases and floral essences by whatever method obtained; flavoring extracts, musk, grained or in pods, civet, and all natural or synthetic odoriferous or aromatic substances, preparations, and mixtures used in the manufacture of, but not marketable as, perfumes or cosmetics; all the foregoing not containing alcohol and not specially provided for in this section, 20 per centum ad valorem.

50. Plasters, healing or curative, of all kinds, and court-plaster, 15 per centum ad valorem.

51. Baryta, sulphate of, or barytes, including barytes earth, unmanufactured, 15 per centum ad valorem; manufactured, 20 per centum ad valorem; blanc-fixe, or artificial sulphate of barytes, and satin white, or artificial sulphate of lime, 20 per centum ad valorem.

52. Blues, such as Berlin, Prussian, Chinese, and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water, 20 per centum ad valorem; ultramarine blue, whether dry, in pulp, or ground in or mixed with oil or water, and wash blue containing ultramarine, 15 per centum ad valorem.

53. Black pigments, made from bone, ivory, or vegetable substance, by whatever name known; gas black and lampblack, dry or ground in or mixed with oil or water, 15 per centum ad valorem.

54. Chrome yellow, chrome green, and all other chromium

colors in the manufacture of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water, 20 per centum ad valorem.

55. Ocher and ochery earths, sienna and sienna earths, and umber and umber earths, 5 per centum ad valorem; Spanish brown, Venetian red, Indian red, and colcothar or oxide of iron, not specially provided for in this section, 10 per centum ad valorem.

56. Lead pigments: Litharge, orange mineral, red lead, white lead, and all pigments containing lead, dry or in pulp, and ground or mixed with oil or water, not specially provided for in this section, 25 per centum ad valorem.

57. Lead, acetate of, white, and nitrate of, 1¼ cents per pound; acetate of, brown, gray, or yellow, 1 cent per pound; all other lead compounds not specially provided for in this section, 20 per centum ad valorem.

58. Varnishes, including so-called gold size or japan, 10 per centum ad valorem: *Provided*, That spirit varnishes containing less than 10 per centum of methyl alcohol of the total alcohol contained therein, shall be dutiable at $1.32 per gallon and 15 per centum ad valorem.

59. Vermilion reds, containing quicksilver, dry or ground in oil or water, 15 per centum ad valorem; when not containing quicksilver but made of lead or containing lead, 25 per centum ad valorem.

60. Whiting and Paris white, dry, and chalk, ground or bolted, 1/10 cent per pound; whiting and Paris white, ground in oil, or putty, 15 per centum ad valorem.

61. Zinc, oxide of, and pigments containing zinc but not containing more than 5 per centum of lead, ground dry, 10 per centum ad valorem; when ground in or mixed with oil or water, lithopone and white sulphide of zinc, 15 per centum ad valorem.

62. Zinc, chloride of, and sulphate of, ½ cent per pound.

63. Enamel paints, and all paints, colors, pigments, stains, crayons, including charcoal crayons or fusians, smalts, and frostings, and all ceramic and glass fluxes, glazes, enamels, and colors, whether crude, dry, mixed, or ground with water or oil or with solutions other than oil, not specially provided for in this section, 15 per centum ad valorem; all paints, colors, and pigments commonly known as artists' paints or colors, whether in tubes, pans, cakes, or other forms, 20 per centum ad valorem; all color lakes, whether dry or in pulp, not specially provided for in this section, 20 per centum ad valorem.

64. Potash: Bicarbonate of, refined, and chlorate of, ½ cent per pound; chromate and bichromate of, 1 cent per pound; nitrate of, or saltpeter, refined, $7 per ton; permanganate of, 1 cent per pound; prussiate of, red, 2 cents per pound; yellow, 1¼ cents per pound.

65. Salts and all other compounds and mixtures of which bismuth, gold, platinum, rhodium, silver, or tin constitute the element of chief value, 10 per centum ad valorem.

66. Soaps: Perfumed toilet soaps, 30 per centum ad valorem; medicinal soaps, 20 per centum ad valorem; castile soap, and

unperfumed toilet soap, 10 per centum ad valorem; all other soaps and soap powder not specially provided for in this section, 5 per centum ad valorem.

67. Soda: Benzoate of, 5 cents per pound; chlorate of, and nitrite of, ½ cent per pound; bicarbonate of, or supercarbonate of, or saleratus, and other alkalies containing 50 per centum or more of bicarbonate of soda; hydrate of, or caustic; phosphate of; hyposulphite of; sulphid of, and sulphite of, ¼ cent per pound; chromate and bichromate of, and yellow prussiate of, ¾ cent per pound; borate of, or borax refined; crystal carbonate of, monohydrate, and sesquicarbonate of; sal soda, and soda crystals, ⅛ cent per pound; and sulphate of soda crystallized, or Glauber salts, $1 per ton.

68. Sponges: Trimmed or untrimmed but not advanced in value by chemical processes, 10 per centum ad valorem; bleached sponges and sponges advanced in value by processes involving chemical operations, manufactures of sponges, or of which sponge is the component material of chief value, not specially provided for in this section, 15 per centum ad valorem.

69. Talcum, ground talc, steatite, and French chalk, cut, powdered, washed, or pulverized, 15 per centum ad valorem.

70. Vanillin, 10 cents per ounce; vanilla beans, 30 cents per pound; tonka beans, 25 cents per pound.

Schedule B—Earths, Earthenware, and Glassware.

71. Fire brick, magnesite brick, chrome brick, and brick not specially provided for in this section, not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, 10 per centum ad valorem; if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner, and bath brick, 15 per centum ad valorem.

72. Tiles, plain unglazed, one color, exceeding two square inches in size, 1½ cents per square foot; glazed, ornamented, hand-painted, enameled, vitrified, semivitrified, decorated, encaustic, ceramic mosaic, flint, spar, embossed, gold decorated, grooved and corrugated, and all other earthenware tiles and tiling, except pill tiles and so-called quarries or quarry tiles, but including tiles wholly or in part of cement, 5 cents per square foot; so-called quarries or quarry tiles, 20 per centum ad valorem; mantels, friezes, and articles of every description or parts thereof, composed wholly or in chief value of earthenware tiles or tiling, except pill tiles, 30 per centum ad valorem.

73. Lime, 5 per centum ad valorem.

74. Plaster rock or gypsum, crude, ground or calcined, pearl hardening for paper makers' use; white, non-staining Portland cement, Keene's cement, or other cement of which gypsum is the component material of chief value, and all other cements not specially provided for in this section, 10 per centum ad valorem.

75. Pumice stone, unmanufactured, 5 per centum ad valorem; wholly or partially manufactured, ¼ cent per pound; manufactures of pumice stone, or of which pumice stone is the com-

ponent material of chief value, not specially provided for in this section, 25 per centum ad valorem.

76. Clays or earths, unwrought or unmanufactured, not specially provided for in this section, 50 cents per ton; wrought or manufactured, not specially provided for in this section, $1 per ton; china clay or kaolin, $1.25 per ton; fuller's earth, unwrought and unmanufactured, 75 cents per ton; wrought or manufactured, $1.50 per ton; fluorspar, $1.50 per ton: *Provided*, That the weight of the casks or other containers shall be included in the dutiable weight.

77. Mica, unmanufactured, valued at not above 15 cents per pound, 4 cents per pound; valued above 15 cents per pound, 25 per centum ad valorem; cut mica, mica splittings, built-up mica, and all manufactures of mica, or of which mica is the component material of chief value, 30 per centum ad valorem; ground mica, 15 per centum ad valorem.

78. Common yellow, brown, or gray earthenware made of natural unwashed and unmixed clay; plain or embossed, common salt-glazed stoneware; stoneware and earthenware crucibles; all the foregoing, not ornamented, incised, or decorated in any manner, 15 per centum ad valorem; if ornamented, incised, or decorated in any manner and manufactures wholly or in chief value of such ware, not specially provided for in this section, 20 per centum ad valorem; Rockingham earthenware, 30 per centum ad valorem.

79. Earthenware and crockery ware composed of a nonvitrified absorbent body, including white granite and semiporcelain earthenware, and cream-colored ware, and stoneware, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware; if plain white, plain yellow, plain brown, plain red, or plain black, not painted, colored, tinted, stained, enameled, gilded, printed, ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for in this section, 35 per centum ad valorem; if painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, and manufactures in chief value of such ware not specially provided for in this section, 40 per centum ad valorem.

80. China and porcelain wares composed of a vitrified nonabsorbent body which when broken shows a vitrified or vitreous, or semivitrified or semivitreous fracture, and all bisque and parian wares, including clock cases with or without movements, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware, if plain white, or plain brown, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner; and manufactures in chief value of such ware not specially provided for in this section, 50 per centum ad valorem; if painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner and manufactures in

chief value of such ware not specially provided for in this section, 55 per centum ad valorem.

81. Earthy or mineral substances wholly or partially manufactured and articles and wares composed wholly or in chief value of earthy or mineral substances, not specially provided for in this section, whether susceptible of decoration or not, if not decorated in any manner, 20 per centum ad valorem; if decorated, 25 per centum ad valorem; unmanufactured carbon, not specially provided for in this section, 15 per centum ad valorem; electrodes for electric furnaces, electrolytic and battery purposes, brushes, plates, and disks, all the foregoing composed wholly or in chief value of carbon, 25 per centum ad valorem; manufactures of carbon not specially provided for in this section, 20 per centum ad valorem.

82. Gas retorts, 10 per centum ad valorem; lava tips for burners, 15 per centum ad valorem; carbons for electric lighting, wholly or partly finished, made entirely from petroleum coke, 15 cents per hundred feet; if composed chiefly of lampblack or retort carbon, 40 cents per hundred feet; carbons for flaming arc lamps, not specially provided for in this section, and filter tubes, 30 per centum ad valorem; porous carbon pots for electric batteries, 15 per centum ad valorem.

83. Plain green or colored, molded or pressed, and flint, lime, or lead glass bottles, vials, jars, and covered and uncovered demijohns, and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for in this section, and whether their contents be dutiable or free (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon the value thereof which shall be dutiable at the rate applicable to their contents), 30 per centum ad valorem: *Provided*, That the terms bottles, vials, jars, demijohns, and carboys, as used herein, shall be restricted to such articles when suitable for use as and of the character ordinarily employed as containers for the holding or transportation of merchandise, and not as appliances or implements in chemical or other operations.

84. Glass bottles, decanters, and all articles of every description composed wholly or in chief value of glass, ornamented or decorated in any manner, or cut, engraved, painted, decorated, ornamented, colored, stained, silvered, gilded, etched, sand blasted, frosted, or printed in any manner, or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), and all articles of every description, including bottles and bottle glassware, composed wholly or in chief value of glass blown either in a mold or otherwise; all of the foregoing, not specially provided for in this section, filled or unfilled, and whether their contents be dutiable or free, 45 per centum ad valorem: *Provided*, That for the purposes of this Act, bottles with cut-glass stoppers shall, with the stoppers, be deemed entireties.

85. Unpolished, cylinder, crown, and common window glass, not exceeding one hundred and fifty square inches, ⅞ of 1 cent per pound; above that, and not exceeding three hundred and eighty-four square inches, 1 cent per pound; above that,

and not exceeding seven hundred and twenty square inches, 1⅛ cents per pound; above that, and not exceeding one thousand two hundred square inches, 1½ cents per pound; above that, and not exceeding two thousand four hundred square inches, 1⅞ cents per pound; above that, 2 cents per pound: *Provided*, That unpolished, cylinder, crown, and common window glass, imported in boxes, shall contain fifty square feet, as nearly as sizes will permit, and the duty shall be computed thereon according to the actual weight of glass.

86. Cylinder and crown glass, polished, not exceeding three hundred and eighty-four square inches, 3 cents per square foot; above that, and not exceeding seven hundred and twenty square inches, 4 cents per square foot; above that, and not exceeding one thousand four hundred and forty square inches, 7 cents per square foot; above that, 10 cents per square foot.

87. Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window glass, not exceeding three hundred and eighty-four square inches, ½ cent per square foot; all above that, 1 cent per square foot; and all fluted, rolled, ribbed, or rough plate glass, weighing over one hundred pounds per one hundred square feet, shall pay an additional duty on the excess at the same rates herein imposed: *Provided*, That all of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass unsilvered.

88. Cast polished plate glass, finished or unfinished and unsilvered, or the same containing a wire netting within itself, not exceeding three hundred and eighty-four square inches, 6 cents per square foot; above that, and not exceeding seven hundred and twenty square inches, 8 cents per square foot; all above that, 12 cents per square foot.

89. Cast polished plate glass, silvered, cylinder and crown glass, silvered, and looking-glass plates exceeding in size one hundred and forty-four square inches, shall be subject to a duty of 1 cent per square foot in addition to the rates otherwise chargeable on such glass unsilvered: *Provided*, That no looking-glass plates or glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

90. Cast polished plate glass, silvered or unsilvered, and cylinder, crown, or common window glass, silvered or unsilvered, polished or unpolished, when bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, ornamented, or decorated, shall be subject to a duty of 4 per centum ad valorem in addition to the rates otherwise chargeable thereon.

91. Spectacles, eyeglasses, and goggles, and frames for the same, or parts thereof, finished or unfinished, 35 per centum ad valorem.

92. Lenses of glass or pebble, molded or pressed, or ground and polished to a spherical, cylindrical, or prismatic form, and

ground and polished plano or coquill glasses, wholly or partly manufactured, strips of glass, not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of gauges, and glass slides for magic lanterns, 25 per centum ad valorem.

93. Opera and field glasses, optical instruments and frames and mountings for the same; all the foregoing not specially provided for in this section, 35 per centum ad valorem.

94. Surveying instruments, telescopes, microscopes, photographic and projection lenses, and frames and mountings for the same, 25 per centum ad valorem.

95. Stained or painted glass windows, or parts thereof, and all mirrors, not exceeding in size one hundred and forty-four square inches, with or without frames or cases; incandescent electric-light bulbs and lamps, with or without filaments; and all glass or manufactures of glass or paste or of which glass or paste is the component material of chief value, not specially provided for in this section, 30 per centum ad valorem.

96. Fusible and glass enamel, not specially provided for in this section, 20 per centum ad valorem; opal or cylinder glass tiles or tiling, 30 per centum ad valorem.

97. Marble, breccia, and onyx, in block, rough or squared only, 50 cents per cubic foot; marble, breccia, and onyx, sawed or dressed, over two inches in thickness, 75 cents per cubic foot; slabs or paving tiles of marble or onyx, containing not less than four superficial inches, if not more than one inch in thickness, 6 cents per superficial foot; if more than one inch and not more than one and one-half inches in thickness, 8 cents per superficial foot; if more than one and one-half inches and not more than two inches in thickness, 10 cents per superficial foot; if rubbed in whole or in part, 2 cents per superficial foot in addition; mosaic cubes of marble or onyx, not exceeding two cubic inches in size, if loose, 20 per centum ad valorem; if attached to paper or other material, 35 per centum ad valorem.

98. Marble, breccia, onyx, alabaster, and jet, wholly or partly manufactured into monuments, benches, vases, and other articles, or of which these substances or either of them is the component material of chief value, and all articles composed wholly or in chief value of agate, rock crystal, or other semi-precious stones, except such as are cut into shapes and forms fitting them expressly for use in the construction of jewelry, not specially provided for in this section, 45 per centum ad valorem.

99. Freestone, granite, sandstone, limestone, lava, and all other stone suitable for use as monumental or building stone, except marble, breccia, and onyx, not specially provided for in this section, hewn, dressed, or polished, or otherwise manufactured, 25 per centum ad valorem; unmanufactured, or not dressed, hewn, or polished, 3 cents per cubic foot.

100. Grindstones, finished or unfinished, $1.50 per ton.

101. Slates, slate chimney pieces, mantels, slabs for tables, roofing slates, and all other manufactures of slate, not specially provided for in this section, 10 per centum ad valorem.

SCHEDULE C—METALS AND MANUFACTURES OF.

102. Chrome or chromium metal, ferrochrome or ferrochromium, ferromolybdenum, ferrophosphorus, ferrotitanium, ferrotungsten, ferrovanadium, molybdenum, titanium, tantalum, tungsten or wolfram metal, and ferrosilicon, and other alloys used in the manufacture of steel, not specially provided for in this section, 15 per centum ad valorem.

103. Muck bars, bar iron, square iron, rolled or hammered, round iron, in coils or rods, bars or shapes of rolled or hammered iron not specially provided for in this section, 5 per centum ad valorem.

104. Beams, girders, joists, angles, channels, car-truck channels, TT, columns and posts or parts or sections of columns and posts, deck and bulb beams, sashes, frames, and building forms, together with all other structural shapes of iron or steel, whether plain, punched, or fitted for use, or whether assembled or manufactured, 10 per centum ad valorem.

105. Boiler or other plate iron or steel, and strips of iron or steel, not specially provided for in this section; sheets of iron or steel, common or black, of whatever dimensions, whether plain, corrugated or crimped, including crucible plate steel and saw plates, cut or sheared to shape or otherwise, or unsheared, and skelp iron or steel, whether sheared or rolled in grooves, or otherwise, 12 per centum ad valorem.

106. Iron or steel anchors or parts thereof; forgings of iron or steel, or of combined iron and steel, but not machined, tooled, or otherwise advanced in condition by any process or operation subsequent to the forging process, not specially provided for in this section, 12 per centum ad valorem; antifriction balls, ball bearings, and roller bearings, of iron or steel or other metal, finished or unfinished, and parts thereof, 35 per centum ad valorem.

107. Hoop, band, or scroll iron or steel not otherwise provided for in this section, and barrel hoops of iron or steel, wholly or partly manufactured, 10 per centum ad valorem.

108. Railway fishplates or splice bars made of iron or steel, 10 per centum ad valorem.

109. All iron or steel sheets, plates, or strips, and all hoop, band, or scroll iron or steel, when galvanized or coated with zinc, spelter, or other metals, or any alloy of those metals; sheets or plates composed of iron, steel, copper, nickel, or other metal with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding; sheets of iron or steel, polished, planished, or glanced, by whatever name designated, including such as have been pickled or cleaned by acid, or by any other material or process, or which are cold rolled, smoothed only, not polished, and such as are cold hammered, blued, brightened, tempered, or polished by any process

to such perfected surface finish or polish better than the grade of cold rolled, smoothed only; and sheets or plates of iron or steel, or taggers iron or steel, coated with tin or lead, or with a mixture of which these metals, or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin, and tin plates coated with metal, and metal sheets decorated in colors or coated with nickel or other metals by dipping, printing, stenciling, or other process, 15 per centum ad valorem.

110. Steel bars, and tapered or beveled bars; mill shafting; pressed, sheared, or stamped shapes, not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer molds or swaged steel; gun-barrel molds not in bars; all descriptions and shapes of dry sand, loam, or iron molded steel castings, sheets, and plates; all the foregoing, if made by the Bessemer, Siemens-Martin, open-hearth, or similar processes, not containing alloys, such as nickel, cobalt, vanadium, chromium, tungsten or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys, 8 per centum ad valorem; steel ingots, cogged ingots, blooms and slabs, die blocks or blanks; billets and bars and tapered or beveled bars; pressed, sheared, or stamped shapes not advanced in value or condition by any process or operation subsequent to the process of stamping; hammer molds or swaged steel; gun-barrel molds not in bars; alloys used as substitutes for steel in the manufacture of tools; all descriptions and shapes of dry sand, loam, or iron molded castings, sheets, and plates; rolled wire rods in coils or bars not smaller than twenty one-hundredths of one inch in diameter, and steel not specially provided for in this section, all the foregoing when made by the crucible, electric, or cementation process, either with or without alloys, and finished by rolling, hammering, or otherwise, and all steels by whatever process made, containing alloys such as nickel, cobalt, vanadium, chromium, tungsten, wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys, 15 per centum ad valorem.

111. Steel wool or steel shavings, 20 per centum ad valorem.

112. Grit, shot, and sand made of iron or steel, that can be used as abrasives, 30 per centum ad valorem.

113. Rivet, screw, fence, nail, and other iron or steel wire rods, whether round, oval, or square, or in any other shape, and flat rods up to six inches in width ready to be drawn or rolled into wire or strips, all the foregoing in coils or otherwise, including wire rods and iron or steel bars, cold rolled, cold drawn, cold hammered, or polished in any way in addition to the ordinary process of hot rolling or hammering, not specially provided for in this section, 10 per centum ad valorem: *Provided,* That all round iron or steel rods smaller than twenty one-hundredths of one inch in diameter shall be classed and dutiable as wire.

114. Round iron or steel wire; wire composed of iron, steel, or other metal, except gold or silver, covered with cotton, silk,

or other material; corset clasps, corset steels, dress steels, and all flat wires and steel in strips not thicker than number fifteen wire gauge and not exceeding five inches in width, whether in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced; telegraph, telephone, and other wires and cables composed of metal and rubber, or of metal, rubber, and other materials; iron and steel wire coated by dipping, galvanizing, or similar process with zinc, tin, or other metal; all other wire not specially provided for in this section and articles manufactured wholly or in chief value of any wire or wires provided for in this section; all the foregoing, 15 per centum ad valorem; wire heddles and healds, 25 per centum ad valorem; wire rope, 30 per centum ad valorem.

115. No article not specially provided for in this section, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value.

116. No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel.

117. All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel.

118. Anvils of iron or steel, or of iron and steel combined, by whatever process made, or in whatever stage of manufacture, 15 per centum ad valorem.

119. Automobiles, valued at $2,000 or more, and automobile bodies, 45 per centum ad valorem; automobiles valued at less than $2,000, 30 per centum ad valorem; automobile chassis, and finished parts of automobiles, not including tires, 30 per centum ad valorem.

120. Bicycles, motor cycles, and finished parts thereof, not including tires, 25 per centum ad valorem.

121. Axles, or parts thereof, axle bars, axle blanks, or forgings for axles, whether of iron or steel, without reference to the stage or state of manufacture, not otherwise provided for in this section, 10 per centum ad valorem: *Provided*, That

when iron or steel axles are imported fitted in wheels, or parts of wheels, of iron or steel, they shall be dutiable at the same rate as the wheels in which they are fitted.

122. Blacksmiths' hammers, tongs, and sledges, track tools, wedges, and crowbars, whether of iron or steel, 10 per centum ad valorem.

123. Nuts or nut blanks, and washers, 5 per centum ad valorem; bolts of iron or steel, with or without threads or nuts, or bolt blanks, finished hinges or hinge blanks, 10 per centum ad valorem; spiral nut locks and lock washers, whether of iron or steel, 30 per centum ad valorem.

124. Card clothing not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation, when manufactured with round iron or untempered round steel wire, 10 per centum ad valorem; when manufactured with tempered round steel wire, or with plated wire or other than round iron or steel wire, or with felt face, or wool face, or rubber face cloth containing wool, 35 per centum ad valorem.

125. Cast iron pipe of every description, cast-iron andirons, plates, stove plates, sadirons, tailor's irons, hatter's irons, and castings and vessels wholly of cast iron, including all castings of iron or cast-iron plates which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process but not made up into articles or finished machine parts; castings of malleable iron not specially provided for in this section; cast hollow ware, coated, glazed, or tinned, 10 per centum ad valorem.

126. Chain or chains of all kinds, made of iron or steel, not specially provided for in this section, 20 per centum ad valorem; sprocket and machine chains, 25 per centum ad valorem.

127. Lap-welded, butt-welded, seamed, or jointed iron or steel tubes, pipes, flues, or stays; cylindrical or tubular tanks or vessels, for holding gas, liquids, or other material, whether full or empty; flexible metal tubing or hose, not specially provided for in this section, whether covered with wire or other material, or otherwise, including any appliances or attachments affixed thereto; welded cylindrical furnaces, tubes or flues made from plate metal, and corrugated, ribbed, or otherwise reenforced against collapsing pressure, and all other iron or steel tubes, finished, not specially provided for in this section, 20 per centum ad valorem.

128. Penknives, pocketknives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this section, which have folding or other than fixed blades or attachments, and razors, all the foregoing, whether assembled but not fully finished or finished; valued at not more than $1 per dozen, 35 per centum ad valorem; valued at more than $1 per dozen, 55 per centum ad valorem: *Provided*, That blades, handles, or other parts of any of the foregoing knives, razors, or erasers shall be dutiable at not less than the rate herein imposed upon the knives, razors, and erasers, of which they are parts. Scissors and shears, and

blades for the same, finished or unfinished, 30 per centum ad valorem: *Provided further*, That all articles specified in this paragraph shall, when imported, have the name of the maker or purchaser and beneath the same the name of the country of origin die-sunk conspicuously and indelibly on the blade, shank, or tang of at least one or, if practicable, each and every blade thereof.

129. Sword blades, and swords and side arms, irrespective of quality or use, in part of metal, 30 per centum ad valorem.

130. Table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, carpenters' bench, curriers', drawing, farriers', fleshing, hay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished, without handles, 25 per centum ad valorem; with handles, 30 per centum ad valorem: *Provided*, That all the articles specified in this paragraph, when imported, shall have the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.

131. Files, file blanks, rasps, and floats, of all cuts and kinds, 25 per centum ad valorem.

132. Muskets, air-rifles, muzzle-loading shotguns and rifles, and parts thereof, 15 per centum ad valorem.

133. Breech-loading shotguns and rifles, combination shotguns and rifles, and parts thereof and fittings therefor, including barrels further advanced than rough bored only; pistols, whether automatic, magazine, or revolving, or parts thereof and fittings therefor, 35 per centum ad valorem.

134. Table, kitchen, and hospital utensils or other similar hollow ware composed of iron or steel, enameled or glazed with vitreous glasses; table, kitchen, and hospital utensils or other similar hollow ware composed wholly or in chief value of aluminum; all the foregoing not especially provided for in this section, 25 per centum ad valorem.

135. Needles for knitting or sewing machines, latch needles, crochet needles, and tape needles, knitting and all other needles not specially provided for in this section, bodkins of metal, and needle cases or needle books furnished with assortments of needles or combinations of needles and other articles, 20 per centum ad valorem; but no articles other than the needles which are specifically named in this section shall be dutiable as needles unless having an eye and fitted and used for carrying a thread.

136. Fishhooks, fishing rods and reels, artificial flies, artificial baits, snelled hooks, and all other fishing tackle or parts thereof, not specially provided for in this section, except fishing lines, fishing nets and seines, 30 per centum ad valorem: *Provided*, That any prohibition of the importation of feathers in this section shall not be construed as applying to artificial flies used for fishing.

137. Steel plates engraved, stereotype plates, electrotype plates, halftone plates, photogravure plates, photo-engraved plates, and plates of other materials, engraved for printing,

plates of iron or steel engraved or fashioned for use in the production of designs, patterns, or impressions on glass in the process of manufacturing plate or other glass, 15 per centum ad valorem; lithographic plates of stone or other material engraved, drawn, or prepared, and wet transfer paper or paper prepared wholly with glycerin, or glycerin combined with other materials, containing the imprints taken from lithographic plates, 25 per centum ad valorem.

138. Rivets, studs, and steel points, lathed, machined, or brightened, and rivets or studs for nonskidding automobile tires, and rivets of iron or steel, not specially provided for in this section, 20 per centum ad valorem.

139. Crosscut saws, mill saws, pit and drag saws, circular saws, steel band saws, finished or further advanced than tempered and polished, hand, back, and all other saws, not specially provided for in this section, 12 per centum ad valorem.

140. Screws, commonly called wood screws, made of iron or steel, 25 per centum ad valorem.

141. Umbrella and parasol ribs and stretchers, composed in chief value of iron, steel, or other metal, in frames or otherwise, and tubes for umbrellas, wholly or partially finished, 35 per centum ad valorem.

142. Wheels for railway purposes, or parts thereof, made of iron or steel, and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, or other railway tires or parts thereof, wholly or partly manufactured, 20 per centum ad valorem: *Provided,* That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately.

143. Aluminum, aluminum scrap, and alloys of any kind in which aluminum is the component material of chief value, in crude form, 2 cents per pound; aluminum in plates, sheets, bars, strips, and rods, 3½ cents per pound; barium, calcium, magnesium, sodium, and potassium, and alloys of which said metals are the component material of chief value, 25 per centum ad valorem.

144. Antimony, as regulus or metal, and matte containing antimony but not containing more than 10 per centum of lead, 10 per centum ad valorem; antimony oxide, salts, and compounds of, 25 per centum ad valorem.

145. Argentine, albata, or German silver, unmanufactured, 15 per centum ad valorem.

146. Bronze powder, brocades, flitters, and metallics; bronze, or Dutch-metal or aluminum, in leaf, 25 per centum ad valorem.

147. Copper, in rolled plates, called braziers' copper, sheets, rods, strips, pipes, and copper bottoms, sheathing or yellow metal of which copper is the component material of chief value, and not composed wholly or in part of iron ungalvanized, 5 per centum ad valorem.

148. Gold leaf, 35 per centum ad valorem.

149. Silver leaf, 30 per centum ad valorem.

150. Tinsel wire, lame or lahn, made wholly or in chief value of gold, silver, or other metal, 6 per centum ad valorem; bullions and metal threads, made wholly or in chief value of tinsel wire, lame or lahn, 25 per centum ad valorem; fabrics, ribbons, beltings, toys, or other articles, made wholly or in chief value of tinsel wire, lame or lahn, or of tinsel wire, lame, or lahn, and india rubber, bullions, or metal threads, not specially provided for in this section, 40 per centum ad valorem.

151. Belt buckles, trousers buckles, waistcoat buckles, snap fasteners and clasps by whatever name known, any of the foregoing made wholly or in chief value of iron or steel; hooks and eyes, metallic; steel trousers buttons, and metal buttons; all the foregoing and parts thereof, not otherwise specially provided for in this section, 15 per centum ad valorem.

152. Lead-bearing ores of all kinds containing more than 3 per centum of lead, ¾ cent per pound on the lead contained therein: *Provided*, That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

153. Lead dross, lead bullion or base bullion, lead in pigs and bars, lead in any form not specially provided for in this section, old refuse lead run into blocks and bars, and old scrap lead fit only to be remanufactured; lead in sheets, pipe, shot, glaziers' lead, and lead wire; all the foregoing, 25 per centum ad valorem, on the lead contained therein.

154. Metallic mineral substances in a crude state, and metals unwrought, whether capable of being wrought or not, not specially provided for in this section, 10 per centum ad valorem; monazite sand and thorite; thorium, oxide of and salts of; gas, kerosene, or alcohol mantles treated with chemicals or metallic oxides, 25 per centum ad valorem; and gas-mantle scrap consisting in chief value of metallic oxides, 10 per centum ad valorem.

155. Nickel, nickel oxide, alloy of any kind in which nickel is a component material of chief value, in pigs, ingots, bars, rods, or plates, 10 per centum ad valorem; sheets or strips, 20 per centum ad valorem.

156. Pens, metallic, not specially provided for in this sec-

tion, 8 cents per gross; with nib and barrel in one piece, 12 cents per gross.

157. Penholder tips, penholders and parts thereof, gold pens, fountain pens, and stylographic pens; combination penholders, comprising penholder, pencil, rubber eraser, automatic stamp, or other attachment, 25 per centum ad valorem: *Provided,* That pens and penholders shall be assessed for duty separately.

158. Pins with solid heads, without ornamentation, including hair, safety, hat, bonnet, and shawl pins; any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated with gold or silver, and not commonly known as jewelry, 20 per centum ad valorem.

159. Quicksilver, 10 per centum ad valorem. The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.

160. Type metal, and types, 15 per centum ad valorem.

161. Watch movements, whether imported in cases or not, watch-cases and parts of watches, chronometers, box or ship, and parts thereof, lever clock movements having jewels in the escapement, and clocks containing such movements, all other clocks and parts thereof, not otherwise provided for in this section, whether separately packed or otherwise, not composed wholly or in chief value of china, porcelain, parian, bisque, or earthenware, 30 per centum ad valorem; all jewels for use in the manufacture of watches, clocks, or meters, 10 per centum ad valorem; time detectors, 15 per centum ad valorem; enameled dials and dial plates for watches or other instruments, 30 per centum ad valorem: *Provided,* That all watch and clock dials, whether attached to movements or not, shall have indelibly painted or printed thereon the name of the country of origin, and that all watch movements, and plates, lever clock movements with jewels in the escapement, whether imported, assembled or knocked down for reassembling, and cases of foreign manufacture, shall have the name of the manufacturer and country of manufacture cut, engraved, or die-sunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movements and plates shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, said numbers to be expressed either in words or in Arabic numerals; and if the movement is not adjusted, the word "unadjusted" shall be marked thereon by one of the methods indicated; and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction.

162. Zinc-bearing ores of all kinds, including calamine, 10 per centum ad valorem upon the zinc contained therein: *Provided,* That on all importations of zinc-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of

the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper custom officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

163. Zinc in blocks, pigs, or sheets, and zinc dust; and old and worn-out zinc fit only to be remanufactured, 15 per centum ad valorem.

164. Bottle caps of metal, collapsible tubes, and sprinkler tops, if not decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color, 30 per centum ad valorem; if decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color, 40 per centum ad valorem.

165. All steam engines, steam locomotives, printing presses, and machine tools, 15 per centum ad valorem; embroidering machines, and lace-making machines, including machines for making lace curtains, nets, or nettings, 25 per centum ad valorem; machine tools as used in this paragraph shall be held to mean any machine operated by other than hand power which employs a tool for working on metal.

166. Nippers and pliers of all kinds, wholly or partly manufactured, 30 per centum ad valorem.

167. Articles or wares not specially provided for in this section; if composed wholly or in part of platinum, gold, or silver, and articles or wares plated with gold or silver, and whether partly or wholly manufactured, 50 per centum ad valorem; if composed wholly or in chief value of iron, steel, lead, copper, brass, nickel, pewter, zinc, aluminum, or other metal, but not plated with gold or silver, and whether partly or wholly manufactured, 20 per centum ad valorem.

SCHEDULE D—WOOD AND MANUFACTURES OF.

168. Briar root or briar wood, ivy or laurel root, and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted, 10 per centum ad valorem.

169. Cedar commercially known as Spanish cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, and satinwood; all the foregoing when sawed into boards, planks, deals, or other forms, and not specially provided for in this section, and all cabinet woods not further manufactured than sawed, 10 per centum ad valorem; veneers of wood, 15 per centum ad valorem.

170. Paving posts, railroad ties, and telephone, trolley, elec-

tric-light, and telegraph poles of cedar or other woods, 10 per centum ad valorem.

171. Casks, barrels, and hogsheads (empty), sugar-box shooks, and packing boxes (empty), and packing-box shooks, of wood, not specially provided for in this section, 15 per centum ad valorem.

172. Boxes, barrels, or other articles containing oranges, lemons, limes, grapefruit, shaddocks, or pomelos, 15 per centum ad valorem: *Provided*, That the thin wood, so called, comprising the sides, tops and bottoms of fruit boxes of the growth and manufacture of the United States, exported as fruit box shooks, may be reimported in completed form, filled with fruit, without the payment of duty; but proof of the identity of such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury.

173. Chair cane or reeds wrought or manufactured from rattans or reeds, 10 per centum ad valorem; osier or willow, including chip of and split willow, prepared for basket makers' use, 10 per centum ad valorem; manufactures of osier or willow and willow furniture, 25 per centum ad valorem.

174. Toothpicks of wood or other vegetable substance, 25 per centum ad valorem; butchers' and packers' skewers of wood, 10 cents per thousand.

175. Blinds, curtains, shades, or screens, any of the foregoing in chief value of bamboo, wood, straw, or compositions of wood, not specially provided for in this section, 20 per centum ad valorem; if stained, dyed, painted, printed, polished, grained, or creosoted, and baskets in chief value of like material, 25 per centum ad valorem.

176. House or cabinet furniture wholly or in chief value of wood, wholly or partly finished, and manufactures of wood or bark, or of which wood or bark is the component material of chief value, not specially provided for in this section, 15 per centum ad valorem.

SCHEDULE E—SUGAR, MOLASSES, AND MANUFACTURES OF.

177. Sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, seventy-one one-hundredths of 1 cent per pound, and for every additional degree shown by the polariscopic test, twenty-six one-thousandths of 1 cent per pound additional, and fractions of a degree in proportion; molasses testing not above forty degrees, 15 per centum ad valorem; testing above forty degrees and not above fifty-six degrees, 2¼ cents per gallon; testing above fifty-six degrees, 4½ cents per gallon; sugar drainings and sugar sweepings shall be subject to duty as molasses or sugar, as the case may be, according to polariscopic test: *Provided*, That the duties imposed in this paragraph shall be effective on and after the first day of March, nineteen hundred and fourteen, until which date the rates of duty provided by paragraph two hundred and sixteen of the tariff Act approved

August fifth, nineteen hundred and nine, shall remain in force: *Provided, however,* That so much of paragraph two hundred and sixteen of an Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes, approved August fifth, nineteen hundred and nine, as relates to the color test denominated as Number Sixteen Dutch standard in color, shall be and is hereby repealed: *Provided further,* That on and after the first day of May, nineteen hundred and sixteen, the articles hereinbefore enumerated in this paragraph shall be admitted free of duty.

178. Maple sugar and maple sirup, 3 cents per pound; glucose or grape sugar, 1½ cents per pound; sugar cane in its natural state, or unmanufactured, 15 per centum ad valorem: *Provided,* That on and after the first day of May, nineteen hundred and sixteen, the articles hereinbefore enumerated in this paragraph shall be admitted free of duty.

179. Saccharin, 65 cents per pound.

180. Sugar candy and all confectionery not specially provided for in this section, valued at 15 cents per pound or less, 2 cents per pound; valued at more than 15 cents per pound, 25 per centum ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

SCHEDULE F—TOBACCO AND MANUFACTURES OF.

181. Wrapper tobacco, and filler tobacco when mixed or packed with more than 15 per centum of wrapper tobacco, and all leaf tobacco the product of two or more countries or dependencies when mixed or packed together, if unstemmed, $1.85 per pound; if stemmed, $2.50 per pound; filler tobacco not specially provided for in this section, if unstemmed, 35 cents per pound; if stemmed, 50 cents per pound.

182. The term wrapper tobacco as used in this section means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package.

183. All other tobacco, manufactured or unmanufactured, not specially provided for in this section, 55 cents per pound; scrap tobacco, 35 cents per pound.

184. Snuff and snuff flour, manufactured of tobacco, ground dry, or damp, and pickled, scented, or otherwise, of all descriptions, 55 cents per pound.

185. Cigars, cigarettes, cheroots of all kinds, $4.50 per pound and 25 per centum ad valorem, and paper cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

SCHEDULE G—AGRICULTURAL PRODUCTS AND PROVISIONS.

186. Horses and mules, 10 per centum ad valorem.

187. All live animals not specially provided for in this section, 10 per centum ad valorem.

188. Barley, 15 cents per bushel of forty-eight pounds.

189. Barley malt, 25 cents per bushel of thirty-four pounds.

190. Barley, pearled, patent, or hulled, 1 cent per pound.

191. Macaroni, vermicelli, and all similar preparations, 1 cent per pound.

192. Oats, 6 cents per bushel of thirty-two pounds; oatmeal and rolled oats, 30 cents per one hundred pounds; oat hulls, 8 cents per one hundred pounds.

193. Rice, cleaned, 1 cent per pound; uncleaned rice, or rice free of the outer hull and still having the inner cuticle on, ⅝ of 1 cent per pound; rice flour, and rice meal, and rice broken which will pass through a number twelve sieve of a kind prescribed by the Secretary of the Treasury, ¼ cent per pound; paddy, or rice having the outer hull on, ⅜ of 1 cent per pound.

194. Biscuits, bread, wafers, cakes, and other baked articles, and puddings, by whatever name known, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of chief value, 25 per centum ad valorem.

195. Butter and butter substitutes, 2½ cents per pound.

196. Cheese and substitutes therefor, 20 per centum ad valorem.

197. Beans, and lentils, not specially provided for, 25 cents per bushel of sixty pounds.

198. Beets of all kinds, 5 per centum ad valorem.

199. Beans, peas, prepared or preserved, or contained in tins, jars, bottles, or similar packages, including the weight of immediate coverings, 1 cent per pound; mushrooms and truffles, including the weight of immediate coverings, 2½ cents per pound.

200. Vegetables, if cut, sliced or otherwise reduced in size, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared in any way; any of the foregoing not specially provided for in this section, and bean stick or bean cake, miso, and similar products, 25 per centum ad valorem.

201. Pickles, including pickled nuts, sauces of all kinds, not specially provided for in this section, and fish paste or sauce, 25 per centum ad valorem.

202. Cider, 2 cents per gallon.

203. Eggs frozen or otherwise prepared or preserved in tins or other packages, not specially provided for in this section, including the weight of the immediate coverings or containers,

2 cents per pound; frozen or liquid egg albumen, 1 cent per pound.

204. Eggs, dried, 10 cents per pound; eggs, yolk of, 10 per centum ad valorem.

205. Hay, $2 per ton.

206. Honey, 10 cents per gallon.

207. Hops, 16 cents per pound; hop extract and lupulin, 50 per centum ad valorem.

208. Garlic, 1 cent per pound; onions, 20 cents per bushel of 57 pounds.

209. Peas, green or dried, in bulk or in barrels, sacks, or similar packages, 10 cents per bushel of sixty pounds; split peas, 20 cents per bushel of sixty pounds; peas in cartons, papers, or other similar packages, including the weight of the immediate covering, ⅛ cent per pound.

210. Orchids, palms, azalea indica, and cut flowers, preserved or fresh, 25 per centum ad valorem; lily of the valley pips, tulips, narcissus, begonia, and gloxinia bulbs, $1 per thousand; hyacinth bulbs, astilbe, dielytra, and lily of the valley clumps, $2.50 per thousand; lily bulbs and calla bulbs or corms, $5 per thousand; herbaceous peony, Iris Kaempferri or Germanica, canna, dahlia, and amaryllis bulbs, $10 per thousand; all other bulbs, roots, root stocks, corms, and tubers, which are cultivated for their flowers or foliage, 50 cents per thousand: *Provided*, That all mature mother flowering bulbs imported exclusively for propagating purposes shall be admitted free of duty.

211. Stocks, cuttings, or seedlings of Myrobolan plum, Mahaleb or Mazzard cherry, Manetti multiflora and briar rose, Rosa Rugosa, three years old or less, $1 per thousand plants; stocks, cuttings, or seedlings of pear, apple, quince, and the Saint Julien plum, three years old or less, $1 per thousand plants; rose plants, budded, grafted, or grown on their own roots, 4 cents each; stocks, cuttings, and seedlings, of all fruit and ornamental trees, deciduous and evergreen shrubs and vines, and all trees, shrubs, plants, and vines commonly known as nursery or greenhouse stock, not specially provided for in this section, 15 per centum ad valorem.

212. Seeds: Castor beans or seeds, 15 cents per bushel of fifty pounds; flaxseed or linseed and other oil seeds not specially provided for in this section, 20 cents per bushel of fifty-six pounds; poppy seed, 15 cents per bushel of forty-seven pounds; mushroom spawn, and spinach seed, 1 cent per pound; canary seed, ½ cent per pound; caraway seed, 1 cent per pound; anise seed, 2 cents per pound; beet (except sugar beet), carrot, corn salad, parsley, parsnip, radish, turnip, and rutabaga seed, 3 cents per pound; cabbage, collard, kale, and kohl-rabi seed, 6 cents per pound; egg plant and pepper seed, 10 cents per pound; seeds of all kinds not specially provided for in this section, 5 cents per pound: *Provided*, That no allowance shall be made for dirt or other impurities in seeds provided for in this paragraph.

213. Straw, 50 cents per ton.

214. Teazels, 15 per centum ad valorem.

215. Vegetables in their natural state, not specially provided for in this section, 15 per centum ad valorem.

216. Fish, except shellfish, by whatever name known, packed in oil or in oil and other substances, in bottles, jars, kegs, tin boxes, or cans, 25 per centum ad valorem; all other fish, except shellfish, in tin packages, not specially provided for in this section, 15 per centum ad valorem; caviar and other preserved roe of fish, 30 per centum ad valorem; fish, skinned or boned, ¾ of 1 cent per pound.

217. Apples, peaches, quinces, cherries, plums, and pears, green or ripe, 10 cents per bushel of fifty pounds; berries, edible, in their natural condition, ½ cent per quart; cranberries, 10 per centum ad valorem; all edible fruits, including berries, when dried, desiccated, evaporated, or prepared in any manner, not specially provided for in this section, 1 cent per pound; comfits, sweetmeats, and fruits of all kinds preserved or packed in sugar, or having sugar added thereto or preserved or packed in molasses, spirits, or their own juices, if containing no alcohol, or containing not over 10 per centum of alcohol, 20 per centum ad valorem; if containing over 10 per centum of alcohol and not specially provided for in this section, 20 per centum ad valorem, and in addition $2.50 per proof gallon on the alcohol contained therein in excess of 10 per centum; jellies of all kinds, 20 per centum ad valorem; pineapples preserved in their own juice, 20 per centum ad valorem.

218. Figs, 2 cents per pound; plums, prunes, and prunelles, 1 cent per pound; raisins and other dried grapes, 2 cents per pound; dates, 1 cent per pound; currants, Zante or other, 1½ cents per pound; olives, 15 cents per gallon.

219. Grapes in barrels or other packages, 25 cents per cubic foot of the capacity of the barrels or packages.

220. Lemons, limes, oranges, grapefruit, shaddocks, and pomelos in packages of a capacity of one and one-fourth cubic feet or less, 18 cents per package; in packages of capacity exceeding one and one-fourth cubic feet and not exceeding two and one-half cubic feet, 35 cents per package; in packages exceeding two and one-half and not exceeding five cubic feet, 70 cents per package; in packages exceeding five cubic feet or in bulk, ½ of 1 cent per pound.

221. Orange peel or lemon peel, preserved, candied, or dried, 1 cent per pound; coconut meat or copra desiccated, shredded, cut, or similarly prepared, and citron or citron peel, preserved, candied, or dried, 2 cents per pound.

222. Pineapples, in barrels or other packages, 6 cents per cubic foot of the capacity of the barrels or packages; in bulk, $5 per thousand.

223. Almonds, not shelled, 3 cents per pound; almonds, shelled, 4 cents per pound; apricot and peach kernels, 3 cents per pound.

224. Filberts and walnuts of all kinds, not shelled, 2 cents per pound; shelled, 4 cents per pound.

225. Peanuts or ground beans, unshelled, ⅜ of 1 cent per pound; shelled, ¾ of 1 cent per pound.

226. Nuts of all kinds, shelled or unshelled, not specially

provided for in this section, 1 cent per pound; but no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled.

227. Venison, and other game, 1½ cents per pound; game birds, dressed, 30 per centum ad valorem.

228. Extract of meat, not specially provided for in this section, 10 cents per pound; fluid extract of meat, 5 cents per pound, but the dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the packages in which the same is imported.

229. Poultry, live, 1 cent per pound; dead, or prepared in any manner, including the weight of the immediate coverings or containers, 2 cents per pound.

230. Chicory root, raw, dried, or undried, but unground, 1 cent per pound; chicory root, burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, and not specially provided for in this section, 2 cents per pound.

231. Unsweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this section, 8 per centum ad valorem. Sweetened chocolate and cocoa, prepared or manufactured, not specially provided for in this section, valued at 20 cents per pound or less, 2 cents per pound; valued at more than 20 cents per pound, 25 per centum ad valorem. The weight and the value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the merchandise.

232. Cocoa butter or cocoa butterine, refined deodorized coconut oil, and all substitutes for cocoa butter, 3½ cents per pound.

233. Dandelion root, and acorns prepared, and articles used as coffee, or as substitutes for coffee not specially provided for in this section, 2 cents per pound.

234. Starch, made from potatoes, 1 cent per pound; all other starch, including all preparations, from whatever substance produced, fit for use as starch, ½ cent per pound.

235. Spices, unground: Cassia buds, cassia, and cassia vera; cinnamon and cinnamon chips; ginger root, unground and not preserved or candied; nutmegs; pepper, black or white; capsicum or red pepper, or cayenne pepper; and clove stems, 1 cent per pound; cloves, 2 cents per pound; pimento, ¾ of 1 cent per pound; sage, ½ cent per pound; mace, 8 cents per pound; Bombay or wild mace, 18 cents per pound; ground spices, in each case, the specific duty per pound enumerated in the foregoing part of this paragraph for unground spices, and in addition thereto a duty of 20 per centum ad valorem; mustard, ground or prepared, in bottles or otherwise, 6 cents per pound; all other spices not specially provided for in this section, including all herbs or herb leaves in glass or other small packages for culinary use, 20 per centum ad valorem.

236. Vinegar, 4 cents per proof gallon. The standard proof for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.

SCHEDULE H—SPIRITS, WINES, AND OTHER BEVERAGES.

237. Brandy and other spirits manufactured or distilled from grain or other materials, and not specially provided for in this section, $2.60 per proof gallon.

238. Each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations: *And provided further*, That any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States; and any brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States.

239. On all compounds or preparations of which distilled spirits are a component part of chief value there shall be levied a duty not less than that imposed upon distilled spirits.

240. Cordials, liqueurs, arrack, absinthe, kirschwasser, ratafia, and other spirituous beverages or bitters of all kinds, containing spirits, and not specially provided for in this section, $2.60 per proof gallon.

241. No lower rate or amount of duty shall be levied, collected, and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof, and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than $1.75 per gallon.

242. Bay rum or bay water, whether distilled or compounded, of first proof, and in proportion for any greater strength than first proof, $1.75 per gallon.

243. Champagne and all other sparkling wines, in bottles containing each not more than one quart and more than one pint, $9.60 per dozen; containing not more than one pint each and more than one-half pint, $4.80 per dozen; containing one-half pint each or less, $2.40 per dozen; in bottles or other vessels containing more than one quart each, in addition to $9.60 per dozen bottles, on the quantity in excess of one quart, at the rate of $3 per gallon; but no separate or additional duty shall be levied on the bottles.

244. Still wines, including ginger wine or ginger cordial, vermuth, and rice wine or sake, and similar beverages not specially provided for in this section, in casks or packages other than bottles or jugs, if containing 14 per centum or less of absolute alcohol, 45 cents per gallon; if containing more than 14 per centum of absolute alcohol, 60 cents per gallon. In bottles or jugs, per case of one dozen bottles or jugs, containing each not more than one quart and more than one pint, or twenty-four bottles or jugs containing each not more than one pint, $1.85 per case; and any excess beyond these quantities found in such bottles or jugs shall be subject to a duty of 6 cents per pint or fractional part thereof, but no separate or additional duty shall be assessed on the bottles or jugs: *Provided*, That any wines, ginger cordial, or vermuth imported containing more than 24 per centum of alcohol shall be classed as spirits and pay duty accordingly: *And provided further*, That there shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, except that when it shall appear to the collector of customs from the gauger's return, verified by an affidavit by the importer to be filed within five days after the delivery of the merchandise, that a ~~cask or~~ package has been broken or otherwise injured in transit from ~~a foreign~~ port and as a result thereof a part of its contents amounting to ~~10~~ per centum or more of the total value of the contents of said cask or package in its condition as exported, has been lost, allowance therefor may be made in the liquidation of the duties. Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty. The percentage of alcohol in wines and fruit juices shall be determined in such manner as the Secretary of the Treasury shall by regulation prescribe.

245. Ale, porter, stout, and beer, in bottles or jugs, 45 cents per gallon, but no separate or additional duty shall be assessed on the bottles or jugs; otherwise than in bottles or jugs, 23 cents per gallon.

246. Malt extract, fluid, in casks, 23 cents per gallon; in bottles or jugs, 45 cents per gallon; solid or condensed, 45 per centum ad valorem.

247. Cherry juice and prune juice, or prune wine, and other fruit juices, and fruit sirup, not specially provided for in this section, containing no alcohol or not more than 18 per centum of alcohol, 70 cents per gallon; if containing more than 18 per centum of alcohol, 70 cents per gallon and in addition thereto $2.07 per proof gallon on the alcohol contained therein.

248. Ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol, in plain green or colored, molded or pressed, glass bottles, containing each not

more than one-half pint, 12 cents per dozen; containing each more than one-half pint and not more than three-fourths of a pint, 18 cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, 28 cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottles containing more than one and one-half pints each, 50 cents per gallon, and in addition thereto duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty. Beverages not specially provided for containing not more than 2 per centum of alcohol shall be assessed for duty under this paragraph.

249. All mineral waters and all imitations of natural mineral waters, and all artificial mineral waters not specially provided for in this section, in bottles or jugs containing not more than one-half pint, 10 cents per dozen bottles; if containing more than one-half pint and not more than one pint, 15 cents per dozen bottles; if containing more than one pint and not more than one quart, 20 cents per dozen bottles; if imported in bottles or in jugs containing more than one quart, 18 cents per gallon; if imported otherwise than in bottles or jugs, 8 cents per gallon; and in addition thereto, on all of the foregoing, duty shall be collected upon the bottles or other containers at one-third of the rates that would be charged thereon if imported empty or separately.

SCHEDULE I—COTTON MANUFACTURES.

250. Cotton thread and carded yarn, warps, or warp yarn, whether on beams or in bundles, skeins, or cops, or in any other form, not combed, bleached, dyed, mercerized, or colored, except spool thread of cotton, crochet, darning and embroidery cottons, hereinafter provided for, shall be subject to the following rates of duty:

Numbers up to and including number nine, 5 per centum ad valorem; exceeding number nine and not exceeding number nineteen, 7½ per centum ad valorem; exceeding number nineteen and not exceeding number thirty-nine, 10 per centum ad valorem; exceeding number thirty-nine and not exceeding number forty-nine, 15 per centum ad valorem; exceeding number forty-nine and not exceeding number fifty-nine, 17½ per centum ad valorem; exceeding number fifty-nine and not exceeding number seventy-nine, 20 per centum ad valorem; exceeding number seventy-nine and not exceeding number ninety-nine, 22½ per centum ad valorem; exceeding number ninety-nine, 25 per centum ad valorem. When combed, bleached, dyed, mercerized, or colored, they shall be subject to the following rates of duty: Numbers up to and including number nine, 7½ per centum ad valorem; exceeding number nine and not exceeding number nineteen, 10 per centum ad valorem; exceeding number nineteen and not exceeding number thirty-nine, 12½ per centum ad valorem; exceeding number thirty-nine

and not exceeding number forty-nine, 17½ per centum ad valorem; exceeding number forty-nine and not exceeding number fifty-nine, 20 per centum ad valorem; exceeding number fifty-nine and not exceeding number seventy-nine, 22½ per centum ad valorem; exceeding number seventy-nine and not exceeding number ninety-nine, 25 per centum ad valorem; exceeding number ninety-nine, 27½ per centum ad valorem. Cotton waste and flocks, manufactured or otherwise advanced in value, cotton card laps, roping, sliver, or roving, 5 per centum ad valorem.

251. Spool thread of cotton, crochet, darning, and embroidery cottons, on spools, reels, or balls, or in skeins, cones, or tubes, or in any other form, 15 per centum ad valorem.

252. Cotton cloth, not bleached, dyed, colored, stained, painted, printed, woven figured, or mercerized, containing yarns the average number of which does not exceed number nine, 7½ per centum ad valorem; exceeding number nine and not exceeding number nineteen, 10 per centum ad valorem; exceeding number nineteen and not exceeding number thirty-nine, 12½ per centum ad valorem; exceeding number thirty-nine and not exceeding number forty-nine, 17½ per centum ad valorem; exceeding number forty-nine and not exceeding number fifty-nine, 20 per centum ad valorem; exceeding number fifty-nine and not exceeding number seventy-nine, 22½ per centum ad valorem; exceeding number seventy-nine and not exceeding number ninety-nine, 25 per centum ad valorem; exceeding number ninety-nine, 27½ per centum ad valorem. Cotton cloth when bleached, dyed, colored, stained, painted, printed, woven figured, or mercerized, containing yarn the average number of which does not exceed number nine, 10 per centum ad valorem; exceeding number nine and not exceeding number nineteen, 12½ per centum ad valorem; exceeding number nineteen and not exceeding number thirty-nine, 15 per centum ad valorem; exceeding number thirty-nine and not exceeding number forty-nine, 20 per centum ad valorem; exceeding number forty-nine and not exceeding number fifty-nine, 22½ per centum ad valorem; exceeding number fifty-nine and not exceeding number seventy-nine, 25 per centum ad valorem; exceeding number seventy-nine and not exceeding number ninety-nine, 27½ per centum ad valorem; exceeding number ninety-nine, 30 per centum ad valorem; plain gauze or leno woven cotton nets or nettings shall be classified for duty as cotton cloth.

253. The term cotton cloth, or cloth, wherever used in the paragraphs of this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton, in the piece, whether figured, fancy, or plain, and shall not include any article, finished or unfinished, made from cotton cloth. In the ascertainment of the condition of the cloth or yarn upon which the duties imposed upon cotton cloth are made to depend, the entire fabric and all parts thereof shall be included. The average number of the yarn in cotton cloth herein provided for shall be obtained by taking the length of the thread or yarn to be equal to the distance covered by it in the cloth

in the condition as imported, except that all clipped threads shall be measured as if continuous; in counting the threads all ply yarns shall be separated into singles and the count taken of the total singles; the weight shall be taken after any excessive sizing is removed by boiling or other suitable process.

254. Cloth composed of cotton or other vegetable fiber and silk, whether known as silk-striped sleeve linings, silk stripes, or otherwise, of which cotton or other vegetable fiber is the component material of chief value, and tracing cloth, 30 per centum ad valorem; cotton cloth filled or coated, all oilcloths (except silk oilcloths and oilcloths for floors), and cotton window hollands, 25 per centum ad valorem; waterproof cloth composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value or of cotton or other vegetable fiber and india rubber, 25 per centum ad valorem.

255. Handkerchiefs or mufflers composed of cotton, not specially provided for in this section, whether finished or unfinished, not hemmed, 25 per centum ad valorem; hemmed, or hemstitched, 30 per centum ad valorem.

256. Clothing, ready-made, and articles of wearing apparel of every description, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, or of cotton or other vegetable fiber and india rubber, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise specially provided for in this section, 30 per centum ad valorem; shirt collars and cuffs of cotton, not specially provided for in this section, 30 per centum ad valorem.

257. Plushes, velvets, plush or velvet ribbons, velveteens, corduroys, and all pile fabrics, cut or uncut, whether or not the pile covers the entire surface; any of the foregoing composed wholly or in chief value of cotton or other vegetable fiber, except flax, hemp, or ramie; and manufactures or articles in any form, including such as are commonly known as bias dress facings or skirt bindings, made or cut from plushes, velvets, velveteens, corduroys, or other pile fabrics composed of cotton or other vegetable fiber, except flax, hemp, or ramie, 40 per centum ad valorem.

258. Curtains, table covers, and all articles manufactured of cotton chenille, or of which cotton chenille is the component material of chief value, tapestries, and other Jacquard figured upholstery goods, composed wholly or in chief value of cotton or other vegetable fiber; any of the foregoing, in the piece or otherwise, 35 per centum ad valorem; all other Jacquard figured manufactures of cotton or of which cotton is the component material of chief value, 30 per centum ad valorem.

259. Stockings, hose and half hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for in this section, 20 per centum ad valorem.

260. Stockings, hose and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially

known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished; if valued at not more than 70 cents per dozen pairs, 30 per centum ad valorem; if valued at more than 70 cents, and not more than $1.20 per dozen pairs, 40 per centum ad valorem; if valued at more than $1.20 per dozen pairs, 50 per centum ad valorem. Gloves by whatever process made, composed wholly or in chief value of cotton, 35 per centum ad valorem.

261. Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers, and all underwear and wearing apparel of every description, not specially provided for in this section, made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including such as are trimmed with lace, imitation lace or crochet or as are embroidered and not including stockings, hose and half hose, composed of cotton or other vegetable fiber, 30 per centum ad valorem.

262. Bandings, belts, beltings, bindings, bone casings, cords, tassels, cords and tassels, garters, tire fabric or fabric suitable for use in pneumatic tires, suspenders and braces, and fabrics with fast edges not exceeding twelve inches in width, all of the foregoing made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, or of cotton or other vegetable fiber and india rubber, and not embroidered by hand or machinery; spindle banding, woven, braided, or twisted lamp, stove, or candle wicking made of cotton or other vegetable fiber; loom harness, healds, or collets made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value; boot, shoe, and corset lacings made of cotton or other vegetable fiber; and labels for garments or other articles, composed of cotton or other vegetable fiber, 25 per centum ad valorem; belting for machinery made of cotton or other vegetable fiber and india rubber, or of which cotton or other vegetable fiber is the component material of chief value, 15 per centum ad valorem.

263. Cotton table damask, and manufactures of cotton table damask, or of which cotton table damask is the component material of chief value, not specially provided for in this section, 25 per centum ad valorem.

264. Towels, bath mats, quilts, blankets, polishing cloths, mop cloths, wash rags or cloths, sheets, pillowcases, and batting, any of the foregoing made of cotton, or of which cotton is the component material of chief value, not embroidered nor in part of lace and not otherwise provided for, 25 per centum ad valorem.

265. Lace window curtains, pillow shams, and bed sets, finished or unfinished, made on the Nottingham lace-curtain machine, and composed of cotton or other vegetable fiber, when counting not more than six points or spaces between the warp threads to the inch, 35 per centum ad valorem; when counting more than six and not more than eight points or spaces to the

inch, 40 per centum ad valorem; when counting nine or more points or spaces to the inch, 45 per centum ad valorem.

266. All articles made from cotton cloth, whether finished or unfinished, and all manufactures of cotton or of which cotton is the component material of chief value, not specially provided for in this section, 30 per centum ad valorem.

SCHEDULE J—FLAX, HEMP, AND JUTE, AND MANUFACTURES OF.

267. Single yarns made of jute, not finer than five lea or number, 15 per centum ad valorem; if finer than five lea or number and yarns made of jute not otherwise specially provided for in this section, 20 per centum ad valorem.

268. Cables and cordage, composed of istle, Tampico fiber, manila, sisal grass or sunn, or a mixture of these or any of them, ½ cent per pound; cables and cordage made of hemp, tarred or untarred, 1 cent per pound.

269. Threads, twines, or cords, made from yarn not finer than five lea or number, composed of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value, 20 per centum ad valorem; if made from yarn finer than five lea or number, 25 per centum ad valorem.

270. Single yarns, made of flax, hemp, or ramie, or a mixture of any of them, not finer than eight lea or number, 12 per centum ad valorem; finer than eight lea or number and not finer than eighty lea or number, 20 per centum ad valorem; finer than eighty lea or number, 10 per centum ad valorem; ramie sliver or roving, 15 per centum ad valorem.

271. Gill nettings, nets, webs, and seines made of flax, hemp, or ramie, or a mixture of any of them, or of which any of them is the component material of chief value, 25 per centum ad valorem.

272. Floor mattings, plain, fancy, or figured, including mats and rugs, manufactured from straw, round or split, or other vegetable substances, not otherwise provided for in this section, and having a warp of cotton, hemp, or other vegetable substances, including what are commonly known as China, Japan, and India straw matting, 2½ cents per square yard.

273. Carpets, carpeting, mats and rugs made of flax, hemp, jute, or other vegetable fiber (except cotton), 30 per centum ad valorem.

274. Hydraulic or flume hose, made in whole or in part of cotton, flax, hemp, ramie, or jute, 7 cents per pound.

275. Tapes composed wholly or in part of flax, woven with or without metal threads, on reels, spools, or otherwise, and designed expressly for use in the manufacture of measuring tapes, 20 per centum ad valorem.

276. Linoleum, plain, stamped, painted, or printed, including corticine and cork carpet, figured or plain, also linoleum known as granite and oak plank, 30 per centum ad valorem; inlaid linoleum, 35 per centum ad valorem; oilcloth for floors, plain, stamped, painted, or printed, 20 per centum ad valorem;

mats or rugs made of oilcloth, linoleum, corticine, or cork carpet shall be subject to the same rate of duty as herein provided for oilcloth, linoleum, corticine, or cork carpet.

277. Shirt collars and cuffs, composed in whole or in part of linen, 30 per centum ad valorem.

278. Bands, bandings, belts, beltings, bindings, cords, ribbons, tapes, webs and webbings, all the foregoing composed wholly of flax, hemp, or ramie, or of flax, hemp, or ramie and india rubber, and not otherwise specially provided for in this section, 30 per centum ad valorem; wearing apparel composed wholly of flax, hemp, or ramie, or of flax, hemp, or ramie and india rubber, 40 per centum ad valorem.

279. Plain woven fabrics of single jute yarns, by whatever name known, bleached, dyed, colored, stained, painted, printed, or rendered noninflammable by any process, 10 per centum ad valorem.

280. All pile fabrics, whether or not the pile covers the entire surface, composed of flax, hemp, or ramie, or of which flax, hemp, or ramie is the component material of chief value, and all articles and manufactures made from such fabrics, not specially provided for in this section, 40 per centum ad valorem.

281. Bags or sacks made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed, or bleached, 10 per centum ad valorem.

282. Handkerchiefs composed of flax, hemp, or ramie, or of which these substances, or any of them, is the component material of chief value, whether in the piece or otherwise, and whether finished or unfinished, not hemmed or hemmed only, 35 per centum ad valorem; if hemstitched, or imitation hemstitched, or revered, or with drawn threads, but not embroidered, initialed, or in part of lace, 40 per centum ad valorem.

283. Plain woven fabrics, not including articles, finished or unfinished, of flax, hemp, or ramie, or of which these substances or any of them is the component material of chief value, including such as is known as shirting cloth, 30 per centum ad valorem.

284. All woven articles, finished or unfinished, and all manufactures of flax, hemp, ramie, or other vegetable fiber, or of which these substances, or any of them, is the component material of chief value, not specially provided for in this section, 35 per centum ad valorem.

285. Istle or tampico, when dressed, dyed, or combed, 20 per centum ad valorem.

SCHEDULE K—WOOL AND MANUFACTURES OF.

286. Combed wool or tops and roving or roping made wholly or in part of wool or camel's hair, and on other wool and hair which have been advanced in any manner or by any process of manufacture beyond the washed or scoured condition, not specially provided for in this section, 8 per centum ad valorem.

287. Yarns made wholly or in chief value of wool, 18 per centum ad valorem.

288. Cloths, knit fabrics, felts not woven, and all manufactures of every description made, by any process, wholly or in chief value of wool, not specially provided for in this section, 35 per centum ad valorem; cloths if made in chief value of cattle hair or horse hair, not specially provided for in this section, 25 per centum ad valorem; plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or in chief value of wool, and articles made wholly or in chief value of such plushes, velvets, or pile fabrics, 40 per centum ad valorem; stockings, hose and half hose, made on knitting machines or frames, composed wholly or in chief value of wool, not specially provided for in this section, 20 per centum ad valorem; stockings, hose and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, gloves and mittens, all of the above, composed wholly or in chief value of wool, if valued at not more than $1.20 per dozen pairs, 30 per centum ad valorem; if valued at more than $1.20 per dozen pairs, 40 per centum ad valorem; press cloth composed of camel's hair, not specially provided for in this section, 10 per centum ad valorem.

289. Blankets and flannels, composed wholly or in chief value of wool, 25 per centum ad valorem; flannels composed wholly or in chief value of wool, valued at above 50 cents per pound, 30 per centum ad valorem.

290. Women's and children's dress goods, coat linings, Italian cloths, bunting, and goods of similar description and character, composed wholly or in chief value of wool, and not specially provided for in this section, 35 per centum ad valorem.

291. Clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description made up or manufactured wholly or in part, and not specially provided for in this section, composed wholly or in chief value of wool, 35 per centum ad valorem.

292. Webbings, suspenders, braces, bandings, belts, beltings, bindings, cords, cords and tassels, and ribbons; any of the foregoing made of wool or of which wool or wool and india rubber are the component materials of chief value, and not specially provided for in this section, 35 per centum ad valorem.

293. Aubusson, Axminster, moquette, and chenille carpets, figured or plain, and all carpets or carpeting of like character or description, 35 per centum ad valorem.

294. Saxony, Wilton, and Tournay velvet carpets, figured or plain, and all carpets or carpeting of like character or description, 30 per centum ad valorem.

295. Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, 25 per centum ad valorem.

296. Velvet and tapestry velvet carpets, figured or plain, printed on the warp or otherwise, and all carpets or carpeting of like character or description, 30 per centum ad valorem.

297. Tapestry Brussels carpets, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise, 20 per centum ad valorem.

298. Treble ingrain, three-ply, and all-chain Venetian carpets, 20 per centum ad valorem.

299. Wool Dutch and two-ply ingrain carpets, 20 per centum ad valorem.

300. Carpets of every description, woven whole for rooms, and Oriental, Berlin, Aubusson, Axminster, and similar rugs, 50 per centum ad valorem.

301. Druggets and bockings, printed, colored, or otherwise, 20 per centum ad valorem.

302. Carpets and carpeting of wool or cotton, or composed in part of either of them, not specially provided for in this section, and on mats, matting, and rugs of cotton, 20 per centum ad valorem.

303. Mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpets or carpeting, composed wholly or in part of wool, and not specially provided for in this section, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description.

304. Whenever in this section the word "wool" is used in connection with a manufactured article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, or other like animals, whether manufactured by the woolen, worsted, felt, or any other process.

305. Hair of the Angora goat, alpaca, and other like animals, and all hair on the skin of such animals, 15 per centum ad valorem.

306. Tops made from the hair of the Angora goat, alpaca, and other like animals, 20 per centum ad valorem.

307. Yarns made of the hair of the Angora goat, alpaca, and other like animals, 25 per centum ad valorem.

308. Cloth and all manufactures of every description made by any process, wholly or in chief value of the hair of the Angora goat, alpaca, and other like animals, not specially provided for in this section, 40 per centum ad valorem.

309. Plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or partly of the hair of the Angora goat, alpaca, or other like animals, and articles made wholly or in chief value of such plushes, velvets, or pile fabrics, 45 per centum ad valorem.

310. The provisions of this schedule (K) shall be effective on and after the first day of January, nineteen hundred and fourteen, until which date the rates of duty now provided by Schedule K of the existing law shall remain in full force and effect.

Schedule L—Silks and Silk Goods.

311. Silk partially manufactured from cocoons or from waste silk and not further advanced or manufactured than carded or combed silk, and silk noils exceeding two inches in length, 20 cents per pound.

312. Spun silk or schappe silk yarn, 35 per centum ad valorem.

313. Thrown silk not more advanced than singles, tram, or organzine, sewing silk, twist, floss, and silk threads or yarns of every description made from raw silk, 15 per centum ad valorem.

314. Velvets, plushes, chenilles, velvet or plush ribbons, or other pile fabrics, composed of silk or of which silk is the component material of chief value, 50 per centum ad valorem.

315. Handkerchiefs or mufflers composed wholly or in chief value of silk, finished or unfinished; if cut, not hemmed or hemmed only, 40 per centum ad valorem; if hemstitched or imitation hemstitched, or revered, or having drawn threads, but not embroidered in any manner with an initial letter, monogram, or otherwise, 50 per centum ad valorem.

316. Ribbons, bandings, including hatbands, belts, beltings, bindings, all of the foregoing not exceeding twelve inches in width and if with fast edges, bone casings, braces, cords, cords and tassels, garters, suspenders, tubings, and webs and webbings; all the foregoing made of silk or of which silk or silk and india rubber are the component materials of chief value, if not embroidered in any manner, and not specially provided for in this section, 45 per centum ad valorem.

317. Clothing, ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all the foregoing composed of silk or of which silk or silk and india rubber are the component materials of chief value, not specially provided for in this section, 50 per centum ad valorem.

318. Woven fabrics, in the piece or otherwise, of which silk is the component material of chief value, and all manufactures of silk, or of which silk or silk and india rubber are the component materials of chief value, not specially provided for in this section, 45 per centum ad valorem.

319. Yarns, threads, filaments of artificial or imitation silk, or of artificial or imitation horsehair, by whatever name known, and by whatever process made, 35 per centum ad valorem; beltings, cords, tassels, ribbons, or other articles or fabrics composed wholly or in chief value of yarns, threads, filaments, or fibers of artificial or imitation silk or of artificial or imitation horsehair, or of yarns, threads, filaments or fibers of artificial or imitation silk, or of artificial or imitation horsehair and india rubber, by whatever name known, and by whatever process made, 60 per centum ad valorem.

SCHEDULE M—PAPERS AND BOOKS.

320. Sheathing paper, pulpboard in rolls, not laminated, roofing felt, common paper-box board, not coated, lined, embossed, printed or decorated in any manner, nor cut into shapes for boxes or other articles, 5 per centum ad valorem.

321. Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton or other vegetable fiber, 20 per centum ad valorem.

322. Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this section, valued above 2½ cents per pound, 12 per centum ad valorem: *Provided, however,* That if any country, dependency, province, or other subdivision of government shall impose any export duty, export license fee, or other charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp, there shall be imposed upon printing paper, valued above 2½ cents per pound, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an additional duty equal to the amount of the highest export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon either printing paper, or upon an amount of wood pulp, or wood for use in the manufacture of wood pulp necessary to manufacture such printing paper.

323. Papers commonly known as copying paper, stereotype paper, bibulous paper, tissue paper, pottery paper, letter-copying books, wholly or partly manufactured, crêpe paper and filtering paper, and articles manufactured from any of the foregoing papers or of which such paper is the component material of chief value, 30 per centum ad valorem.

324. Papers wholly or partly covered with metal leaf or with gelatin or flock, papers with white coated surface or surfaces, calender plate finished, hand dipped marbleized paper, parchment paper, and lithographic transfer paper not printed, 25 per centum ad valorem; papers with coated surface or surfaces suitable for covering boxes, not specially provided for, whether or not embossed or printed except by lithographic process, 40 per centum ad valorem; all other paper with coated surface or surfaces not specially provided for in this section; uncoated papers, gummed, or with the surface or surfaces wholly or partly decorated or covered with a design, fancy effect, pattern, or character, whether produced in the pulp or otherwise except by lithographic process, cloth-lined or reenforced papers, and grease-proof and imitation parchment papers which have been supercalendered and rendered transparent or partially so, by whatever name known, all other grease-proof and imitation parchment papers, not specially provided for in this section,

by whatever name known, bags, envelopes, and all other articles composed wholly or in chief value of any of the foregoing papers, not specially provided for in this section, and all boxes of paper or papier mâche or wood covered with any of the foregoing papers or covered or lined with cotton or other vegetable fiber, 35 per centum ad valorem; albuminized or sensitized paper or paper otherwise surface-coated for photographic purposes, 25 per centum ad valorem; plain basic papers for albuminizing, sensitizing, baryta coating, or for photographic or solar printing processes, 15 per centum ad valorem.

325. Pictures, calendars, cards, booklets, labels, flaps, cigar bands, placards, and other articles composed wholly or in chief value of paper lithographically printed in whole or in part from stone, gelatin, metal, or other material (except boxes, views of American scenery or objects, and music, and illustrations when forming a part of a periodical or newspaper or of bound or unbound books, accompanying the same, not specially provided for in this section) shall pay duty at the following rates: Labels and flaps printed in less than eight colors (bronze printing to be counted as two colors), but not printed in whole or in part of metal leaf, 15 cents per pound; cigar bands of the same number of colors and printings, 20 cents per pound; labels and flaps printed in eight or more colors (bronze printing to be counted as two colors), but not printed in whole or in part of metal leaf, 20 cents per pound; cigar bands of the same number of colors and printings, 25 cents per pound; labels and flaps printed in whole or in part of metal leaf, 35 cents per pound; cigar bands printed in whole or in part of metal leaf, 40 cents per pound; booklets, 7 cents per pound; all other articles not exceeding eight one-thousandths of an inch in thickness, 15 cents per pound; exceeding eight one-thousandths of an inch and not exceeding twenty one-thousandths of an inch in thickness and less than thirty-five square inches cutting size in dimension, 5 cents per pound; exceeding eight and not exceeding twenty one-thousandths of an inch in thickness and thirty-five square inches and over cutting size in dimension, 7 cents per pound; exceeding twenty one-thousandths of an inch in thickness, 5 cents per pound, providing that in the case of articles hereinbefore specified the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest lithographed material found in the article, but for the purpose of this paragraph the thickness of lithographs mounted or pasted upon paper, cardboard, or other material shall be the combined thickness of the lithograph and the foundation upon which it is mounted or pasted; books of paper or other material for children's use, lithographically printed in whole or in part, not exceeding in weight twenty-four ounces each, 4 cents per pound; fashion magazines or periodicals printed in whole or in part by lithographic process or decorated by hand, 6 cents per pound; booklets, wholly or in chief value of paper, decorated in whole or in part by hand or by spraying, whether or not lithographed, 10 cents per pound; decalcomanias in ceramic colors, weighing not over one hundred pounds per thousand sheets, on a basis

of twenty by thirty inches in dimensions, 60 cents per pound; all other decalcomanias, except toy decalcomanias, 15 cents per pound.

326. Writing, letter, note, drawing, handmade paper and paper commercially known as handmade paper and machine handmade paper, japan paper and imitation japan paper by whatever name known, and ledger, bond, record, tablet, typewriter, and onionskin and imitation onionskin papers calendered or uncalendered, whether or not any such paper is ruled, bordered, embossed, printed, lined, or decorated in any manner, 25 per centum ad valorem.

327. Paper envelopes, folded or flat, not specially provided for in this section, 15 per centum ad valorem.

328. Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs, cardboard and bristol board, press boards or press paper, paper hangings with paper back or composed wholly or in chief value of paper, and wrapping paper not specially provided for in this section, 25 per centum ad valorem.

329. Books of all kinds, bound or unbound, including blank books, slate books and pamphlets, engravings, photographs, etchings, maps, charts, music in books or sheets, and printed matter, all the foregoing, and not specially provided for in this section, 15 per centum ad valorem. Views of any landscape, scene, building, place or locality in the United States, on cardboard or paper, not thinner than eight one-thousandths of one inch, by whatever process printed or produced, including those wholly or in part produced by either lithographic or photogelatin process (except show cards), bound or unbound, or in any other form, 20 cents per pound; thinner than eight one-thousandths of one inch, $2 per thousand.

330. Photograph, autograph, scrap, post-card, and postage-stamp albums, wholly or partly manufactured, 25 per centum ad valorem.

331. Playing cards, 60 per centum ad valorem.

332. Papers or cardboard, cut, die cut, or stamped into designs or shapes, such as initials, monograms, lace, borders, or other forms, and all post cards, not including American views, plain, decorated, embossed, or printed, except by lithographic process, and all papers and manufactures of paper or of which paper is the component material of chief value, not specially provided for in this section, 25 per centum ad valorem.

SCHEDULE N—SUNDRIES.

333. Beads and spangles of all kinds, including imitation pearl beads, not threaded or strung, or strung loosely on thread for facility in transportation only, 35 per centum ad valorem; curtains, and other articles not embroidered nor appliquéd and not specially provided for in this section, composed wholly or in chief value of beads or spangles made of glass or paste, gelatin, metal, or other material, 50 per centum ad valorem.

334. Ramie hat braids, 40 per centum ad valorem; manufactures of ramie hat braids, 50 per centum ad valorem.

335. Braids, plaits, laces, and willow sheets or squares, composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark, or manila hemp, suitable for making or ornamenting hats, bonnets, or hoods, not bleached, dyed, colored, or stained, 15 per centum ad valorem; if bleached, dyed, colored, or stained, 20 per centum ad valorem; hats, bonnets, and hoods composed wholly or in chief value of straw, chip, grass, palm leaf, willow, osier, rattan, cuba bark, or manila hemp, whether wholly or partly manufactured, but not blocked or trimmed, 25 per centum ad valorem; if blocked or trimmed, and in chief value of such materials, 40 per centum ad valorem. But the terms "grass" and "straw" shall be understood to mean these substances in their natural form and structure, and not the separated fiber thereof.

336. Brooms, made of broom corn, straw, wooden fiber, or twigs, 15 per centum ad valorem; brushes and feather dusters of all kinds, and hair pencils in quills or otherwise, 35 per centum ad valorem.

337. Bristles, sorted, bunched, or prepared, 7 cents per pound.

338. Button forms of lastings, mohair or silk cloth, or other manufactures of cloth, woven or made in patterns of such size, shape, or form as to be fit for buttons exclusively, and not exceeding eight inches in any one dimension, 10 per centum ad valorem.

339. Buttons of vegetable ivory in sizes thirty-six lines and larger, 35 per centum ad valorem; below thirty-six lines, 45 per centum ad valorem; buttons of shell and pearl in sizes twenty-six lines and larger, 25 per centum ad valorem; below twenty-six lines, 45 per centum ad valorem; agate buttons and shoe buttons, 15 per centum ad valorem; parts of buttons and button molds or blanks, finished or unfinished, and all collar and cuff buttons and studs composed wholly of bone, mother-of-pearl, ivory, or agate, all the foregoing and buttons not specially provided for in this section, 40 per centum ad valorem.

340. Cork bark, cut into squares, cubes, or quarters, 4 cents per pound; manufactured cork stoppers, over three-fourths of an inch in diameter, measured at the larger end, and manufactured cork disks, wafers, or washers, over three-sixteenths of an inch in thickness, 12 cents per pound; manufactured cork stoppers, three-fourths of an inch or less in diameter, measured at the larger end, and manufactured cork disks, wafers, or washers, three-sixteenths of an inch or less in thickness, 15 cents per pound; cork, artificial, or cork substitutes manufactured from cork waste, or granulated corks, and not otherwise provided for in this section, 3 cents per pound; cork insulation, wholly or in chief value of granulated cork, in slabs, boards, planks, or molded forms, ¼ cent per pound; cork paper, 35 per centum ad valorem; manufactures wholly or in chief value of cork or of cork bark, or of artificial cork or bark substitutes, granulated or ground cork, not specially provided for in this section, 30 per centum ad valorem.

341. Dice, dominoes, draughts, chessmen, chess balls, and billiard, pool, bagatelle balls, and poker chips, of ivory, bone, or other materials, 50 per centum ad valorem.

342. Dolls, and parts of dolls, doll heads, toy marbles of whatever materials composed, and all other toys, and parts of toys, not composed of china, porcelain, parian, bisque, earthen or stone ware, and not specially provided for in this section, 35 per centum ad valorem.

343. Emery grains and emery, manufactured, ground, pulverized, or refined, 1 cent per pound; emery wheels, emery files, emery paper, and manufactures of which emery or corundum is the component material of chief value, 20 per centum ad valorem.

344. Firecrackers of all kinds, 6 cents per pound; bombs, rockets, Roman candles, and fireworks of all descriptions, not specially provided for in this section, 10 cents per pound; the weight on all the foregoing to include all coverings, wrappings, and packing material.

345. Matches, friction or lucifer, of all descriptions, per gross of one hundred and forty-four boxes, containing not more than one hundred matches per box, 3 cents per gross; when imported otherwise than in boxes containing not more than one hundred matches each, ⅝ of 1 cent per one thousand matches; wax matches, fusees, wind matches, and all matches in books or folders or having a stained, dyed, or colored stick or stem, and tapers consisting of a wick coated with an inflammable substance, and night lights, 25 per centum ad valorem: *Provided*, That in accordance with section ten of "An Act to provide for a tax upon white phosphorus matches, and for other purposes," approved April ninth, nineteen hundred and twelve, white phosphorus matches manufactured wholly or in part in any foreign country shall not be entitled to enter at any of the ports of the United States, and the importation thereof is hereby prohibited: *Provided further*, That nothing in this Act contained shall be held to repeal or modify said Act to provide for a tax upon white phosphorus matches, and for other purposes, approved April ninth, nineteen hundred and twelve.

346. Percussion caps, cartridges, and cartridge shells empty, 15 per centum ad valorem; blasting caps, $1 per thousand; mining, blasting, or safety fuses of all kinds, 15 per centum ad valorem.

347. Feathers and downs, on the skin or otherwise, crude or not dressed, colored, or otherwise advanced or manufactured in any manner, not specially provided for in this section, 20 per centum ad valorem; when dressed, colored, or otherwise advanced or manufactured in any manner, and not suitable for use as millinery ornaments, including quilts of down and manufactures of down, 40 per centum ad valorem; artificial or ornamental feathers suitable for use as millinery ornaments, artificial and ornamental fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, not specially provided for in this section, 60 per centum ad valorem; boas, boutonnieres, wreaths, and all articles not spe-

cially provided for in this section, composed wholly or in chief value of any of the feathers, flowers, leaves, or other material herein mentioned, 60 per centum ad valorem: *Provided*, That the importation of aigrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins, of wild birds, either raw or manufactured, and not for scientific or educational purposes, is hereby prohibited; but this provision shall not apply to the feathers or plumes of ostriches, or to the feathers or plumes of domestic fowls of any kind.

348. Furs dressed on the skin, not advanced further than dyeing, 30 per centum ad valorem; plates and mats of dog and goat skins, 10 per centum ad valorem; manufactures of furs, further advanced than dressing and dyeing, when prepared for use as material, joined or sewed together, including plates, linings, and crosses, except plates and mats of dog and goat skins, and articles manufactured from fur not specially provided for in this section, 40 per centum ad valorem; articles of wearing apparel of every description partly or wholly manufactured, composed of or of which hides or skins of cattle of the bovine species, or of the dog or goat, are the component material of chief value, 15 per centum ad valorem; articles of wearing apparel of every description partly or wholly manufactured, composed of or of which fur is the component material of chief value, not specially provided for in this section, 50 per centum ad valorem; furs not on the skin, prepared for hatters' use, including fur skins carroted, 15 per centum ad valorem.

349. Fans of all kinds, except common palm-leaf fans, 50 per centum ad valorem.

350. Gun wads of all descriptions, 10 per centum ad valorem.

351. Human hair, raw, 10 per centum ad valorem; if cleaned or commercially known as drawn, but not manufactured, 20 per centum ad valorem; manufactures of human hair, including nets and nettings, or of which human hair is the component material of chief value, not specially provided for in this section, 35 per centum ad valorem.

352. Hair, curled, suitable for beds or mattresses, 10 per centum ad valorem.

353. Haircloth, known as "crinoline" cloth, 6 cents per square yard; haircloth, known as "hair seating," and hair press cloth, 15 cents per square yard.

354. Hats, bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms or shapes, for hats or bonnets, composed wholly or in chief value of fur of the rabbit, beaver, or other animals, 45 per centum ad valorem.

355. Indurated fiber ware and manufactures of pulp, not specially provided for in this section, 25 per centum ad valorem.

356. Jewelry, commonly or commercially so known, valued above 20 cents per dozen pieces, 60 per centum ad valorem; rope, curb, cable, and fancy patterns of chain not exceeding one-half inch in diameter, width, or thickness, valued above

30 cents per yard; and articles valued above 20 cents per dozen pieces designed to be worn on apparel or carried on or about or attached to the person, such as and including buckles, card cases, chains, cigar cases, cigar cutters, cigar holders, cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, combs, match boxes, mesh bags and purses, millinery, military, and hair ornaments, pins, powder cases, stamp cases, vanity cases, and like articles; all the foregoing and parts thereof, finished or partly finished, composed of metal, whether or not enameled, washed, covered, or plated, including rolled gold plate, and whether or not set with precious or semiprecious stones, pearls, cameos, coral, or amber, or with imitation precious stones or imitation pearls, 60 per centum ad valorem. Stampings, galleries, mesh and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the manufacture of any of the foregoing articles in this paragraph, 50 per centum ad valorem.

357. Diamonds and other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting, or other process, whether in their natural form or broken, and bort; any of the foregoing not set, and diamond dust, 10 per centum ad valorem; pearls and parts thereof, drilled or undrilled, but not set or strung; diamonds, coral, rubies, cameos, and other precious stones and semiprecious stones, cut but not set, and suitable for use in the manufacture of jewelry, 20 per centum ad valorem; imitation precious stones, including pearls and parts thereof, for use in the manufacture of jewelry, doublets, artificial, or so-called synthetic or reconstructed pearls and parts thereof, rubies, or other precious stones, 20 per centum ad valorem.

358. Laces, lace window curtains not specially provided for in this section, coach, carriage, and automobile laces, and all lace articles of whatever yarns, threads, or filaments composed; handkerchiefs, napkins, wearing apparel, and all other articles or fabrics made wholly or in part of lace or of imitation lace of any kind; embroideries, wearing apparel, handkerchiefs, and all articles or fabrics embroidered in any manner by hand or machinery, whether with a plain or fancy initial, monogram, or otherwise, or tamboured, appliquéd, or scalloped by hand or machinery, any of the foregoing by whatever name known; edgings, insertings, galloons, nets, nettings, veils, veilings, neck rufflings, ruchings, tuckings, flouncings, flutings, quillings, ornaments; braids, loom woven and ornamented in the process of weaving, or made by hand, or on any braid machine, knitting machine, or lace machine, and not specially provided for; trimmings not specially provided for; woven fabrics or articles from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving, forming figures or designs, not including straight hemstitching; and articles made in whole or in part of any of the foregoing fabrics or articles; all of the foregoing of whatever yarns, threads, or filaments composed, 60 per centum ad valorem.

359. Chamois skins, 15 per centum ad valorem; pianoforte, pianoforte action, enameled upholstery leather, and glove leathers, 10 per centum ad valorem.

360. Bags, baskets, belts, satchels, card cases, pocketbooks, jewel boxes, portfolios, and other boxes and cases, made wholly of or in chief value of leather or parchment, not jewelry, and manufactures of leather or parchment, or of which leather or parchment is the component material of chief value, not specially provided for in this section, 30 per centum ad valorem; any of the foregoing permanently fitted and furnished with traveling, bottle, drinking, dining, luncheon and similar sets, 35 per centum ad valorem.

361. Gloves, not specially provided for in this section, made wholly or in chief value of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent, namely:

362. Men's, women's, or children's "glacé" finish, Schmaschen (of sheep origin), not over fourteen inches in length, $1 per dozen pairs; over fourteen inches in length, 25 cents additional per dozen pairs for each inch in excess of fourteen inches.

363. All other women's or children's gloves wholly or in chief value of leather, not over fourteen inches in length, $2 per dozen pairs; over fourteen inches in length, 25 cents additional per dozen pairs for each inch in excess of fourteen inches; all men's leather gloves not specially provided for in this section, $2.50 per dozen pairs.

364. In addition to the foregoing rates there shall be paid the following cumulative duties: On all leather gloves when lined with cotton or other vegetable fiber, 25 cents per dozen pairs; when lined with a knitted glove or when lined with silk, leather, or wool, 50 cents per dozen pairs; when lined with fur, $2 per dozen pairs; on all piqué and prixseam gloves, 25 cents per dozen pairs.

365. Glove tranks, with or without the usual accompanying pieces, shall pay 75 per centum of the duty provided for the gloves in the fabrication of which they are suitable.

366. Manufactures of catgut, or whip gut, or worm gut, including strings for musical instruments; any of the foregoing or of which these substances or any of them is the component material of chief value, not specially provided for in this section, 20 per centum ad valorem.

367. Manufactures of amber, asbestos, bladders, or wax, or of which these substances or any of them is the component material of chief value, not specially provided for in this section, 10 per centum ad valorem; yarn and woven fabrics composed wholly or in chief value of asbestos, 20 per centum ad valorem.

368. Manufactures of bone, chip, grass, horn, india rubber or gutta-percha, palm leaf, quills, straw, weeds, or whalebone, or of which any of them is the component material of chief value not otherwise specially provided for in this section, shall be subject to the following rates: Manufactures of india

rubber or gutta-percha, commonly known as druggists' sundries, 15 per centum ad valorem; manufactures of india rubber or gutta-percha, not specially provided for in this section, 10 per centum ad valorem; palm leaf, 15 per centum ad valorem; bone, chip, horn, quills, and whalebone, 20 per centum ad valorem; grass, straw, and weeds, 25 per centum ad valorem; combs composed wholly of horn or of horn and metal, 25 per centum ad valorem. The terms "grass" and "straw" shall be understood to mean these substances in their natural state, and not the separated fibers thereof.

369. Ivory tusks in their natural state, or cut vertically across the grain only, with the bark left intact, 20 per centum ad valorem; manufactures of ivory or vegetable ivory, or of which either of these substances is the component material of chief value, not specially provided for in this section, 35 per centum ad valorem; manufactures of mother-of-pearl and shell, plaster of Paris, papier-mâché, and vulcanized india rubber known as "hard rubber," or of which these substances or any of them is the component material of chief value, not specially provided for in this section, 25 per centum ad valorem; shells engraved, cut, ornamented, or otherwise manufactured, 25 per centum ad valorem.

370. Masks, of whatever material composed, 25 per centum ad valorem.

371. Matting made of cocoa fiber or rattan, 5 cents per square yard; mats made of cocoa fiber or rattan, 3 cents per square foot.

372. Moss and sea grass, eelgrass, and seaweeds, if manufactured or dyed, 10 per centum ad valorem.

373. Musical instruments or parts thereof, pianoforte actions and parts thereof, cases for musical instruments, pitch pipes, tuning forks, tuning hammers, and metronomes; strings for musical instruments, composed wholly or in part of steel or other metal, all the foregoing, 35 per centum ad valorem.

374. Phonographs, gramophones, graphophones, and similar articles, or parts thereof, 25 per centum ad valorem.

375. Violin rosin, in boxes or cases or otherwise, 10 per centum ad valorem.

376. Works of art, including paintings in oil or water-colors, pastels, pen and ink drawings, or copies, replicas or reproductions of any of the same, statuary, sculptures, or copies, replicas or reproductions thereof, and etchings and engravings, not specially provided for in this section, 15 per centum ad valorem.

377. Peat moss, 50 cents per ton.

378. Pencils of paper or wood, or other material not metal, filled with lead or other material, pencils of lead, 36 cents per gross, but in no case shall any of the foregoing pay less than 25 per centum ad valorem; slate pencils, 25 per centum ad valorem.

379. Pencil leads not in wood or other material, 10 per centum ad valorem.

380. Photographic cameras, and parts thereof, not specially provided for in this section, photographic dry plates, not spe-

cially provided for in this section, 15 per centum ad valorem; photographic-film negatives, imported in any form, for use in any way in connection with moving-picture exhibits, or for making or reproducing pictures for such exhibits, exposed but not developed, 2 cents per linear or running foot; if exposed and developed, 3 cents per linear or running foot; photographic-film positives, imported in any form, for use in any way in connection with moving-picture exhibits, including herein all moving, motion, motophotography or cinematography film pictures, prints, positives or duplicates of every kind and nature, and of whatever substance made, 1 cent per linear or running foot: *Provided, however,* That all photographic-films imported under this section shall be subject to such censorship as may be imposed by the Secretary of the Treasury.

381. Pipes and smokers' articles: Common tobacco pipes and pipe bowls made wholly of clay, 25 per centum ad valorem; other pipes and pipe bowls of whatever material composed, and all smokers' articles whatsoever, not specially provided for in this section, including cigarette books, cigarette-book covers, pouches for smoking or chewing tobacco, and cigarette paper in all forms, except cork paper, 50 per centum ad valorem; meerschaum, crude or unmanufactured, 20 per centum ad valorem.

382. Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used for making men's hats, 10 per centum ad valorem.

383. Umbrellas, parasols, and sunshades covered with material other than paper or lace, not embroidered or appliquéd, 35 per centum ad valorem. Sticks for umbrellas, parasols, or sunshades, and walking canes, finished or unfinished, 30 per centum ad valorem.

384. Waste, not specially provided for in this section, 10 per centum ad valorem.

385. That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles not enumerated or provided for in this section, a duty of 10 per centum ad valorem, and on all articles manufactured, in whole or in part, not provided for in this section, a duty of 15 per centum ad valorem.

386. That each and every imported article, not enumerated in this section, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this section as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words

"component material of chief value," wherever used in this section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates.

FREE LIST.

That on and after the day following the passage of this Act, except as otherwise specially provided for in this Act, the articles mentioned in the following paragraphs shall, when imported into the United States or into any of its possessions (except the Philippine Islands and the islands of Guam and Tutuila), be exempt from duty:

387. Acids: Acetic or pyroligneous, arsenic or arsenious, carbolic, chromic, fluoric, hydrofluoric, hydrochloric or muriatic, nitric, phosphoric, phthalic, prussic, silicic, sulphuric or oil of vitriol, and valerianic.

388. Aconite.

389. Acorns, raw, dried or undried, but unground.

390. Agates, unmanufactured.

391. Agricultural implements: Plows, tooth and disk harrows, headers, harvesters, reapers, agricultural drills and planters, mowers, horserakes, cultivators, thrashing machines, cotton gins, machinery for use in the manufacture of sugar, wagons and carts, and all other agricultural implements of any kind and description, whether specifically mentioned herein or not, whether in whole or in parts, including repair parts.

392. Albumen, not specially provided for in this section.

393. Alcohol, methyl or wood.

394. Alizarin, natural or synthetic, and dyes obtained from alizarin, anthracene, and carbazol.

395. Ammonia, sulphate of, perchlorate of, and nitrate of.

396. Antimony ore and stibnite containing antimony, but only as to the antimony content.

397. Any animal imported by a citizen of the United States, specially for breeding purposes, shall be admitted free, whether intended to be used by the importer himself or for sale for such purposes: *Provided,* That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in a book of record recognized by the Secretary of Agriculture for that breed: *And provided further,* That the certificate of such record and pedigree of such animal shall be produced and submitted to the Department of Agriculture, duly authenticated by the proper custodian of such book of record, together with an affidavit of the owner, agent, or importer that the animal imported is the identical animal described in said certificate of record and pedigree. The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the

identity of such animal: *And provided further,* That the collectors of customs shall require a certificate from the Department of Agriculture stating that such animal is pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed.

The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.

Horses, mules, and asses straying across the boundary line into any foreign country, or driven across such boundary line by the owner for temporary pasturage purposes only, together with their offspring, shall be dutiable unless brought back to the United States within six months, in which case they shall be free of duty, under regulations to be prescribed by the Secretary of the Treasury: *And provided further,* That the provisions of this Act shall apply to all such animals as have been imported and are in quarantine or otherwise in the custody of customs or other officers of the United States at the date of the taking effect of this Act.

398. Animals brought into the United States temporarily for a period not exceeding six months, for the purpose of breeding, exhibition or competition for prizes offered by any agricultural, polo, or racing association; but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury; also teams of animals, including their harness and tackle, and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration under such regulations as the Secretary of the Treasury may prescribe; and wild animals intended for exhibition in zoological collections for scientific and educational purposes, and not for sale or profit.

399. Annatto, roucou, rocoa, or orleans, and all extracts of.

400. Antitoxins, vaccine virus, and all other serums derived from animals and used for therapeutic purposes.

401. Apatite.

402. Arrowroot in its natural state and not manufactured.

403. Arsenic and sulphide of arsenic, or orpiment.

404. Articles the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means; steel boxes, casks, barrels, carboys, bags, and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products, including shooks and staves when returned as barrels or boxes; also quicksilver flasks or bottles, iron or steel drums of either domestic or foreign manufacture, used for the shipment of acids, or other chemicals, which shall have been actually exported from the United States; but proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury, but the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter

thereof, and if any such articles are subject to internal-revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded; photographic dry plates or films of American manufacture (except moving-picture films), exposed abroad, whether developed or not, and films from moving-picture machines, light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials, provided the basic films are of American manufacture, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury; articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under conditions and regulations to be prescribed by the Secretary of the Treasury: *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law: *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon: *And provided further*, That the provisions of this paragraph shall not apply to animals made dutiable under the provisions of paragraph 397.

405. Asafetida.

406. Asbestos, unmanufactured.

407. Ashes, wood and lye of, and beet-root ashes.

408. Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, seg, Russian seg, New Zealand tow, Norwegian tow, aloe, mill waste, cotton tares, or other material not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filling, and weighing not less than fifteen ounces per square yard; plain woven fabrics of single jute yarns by whatever name known, not bleached, dyed, colored, stained, printed, or rendered noninflammable by any process; and waste of any of the above articles suitable for the manufacture of paper.

409. Balm of Gilead.

410. Barks, cinchona or other, from which quinine may be extracted.

411. Bauxite or beauxite, crude, not refined or otherwise advanced in condition from its natural state.

412. Beeswax.

413. Bells, broken, and bell metal, broken and fit only to be remanufactured.

414. Bibles, comprising the books of the Old or New Testament, or both, bound or unbound.

415. All binding twine manufactured from New Zealand hemp, manila, istle or Tampico fiber, sisal grass, or sunn, or a mixture of any two or more of them, of single ply and measuring not exceeding seven hundred and fifty feet to the pound.

416. Birds and land and water fowls, not specially provided for in this section.

417. Biscuits, bread, and wafers, not specially provided for in this section.

418. Bismuth.

419. Bladders, and all integuments, tendons and intestines of animals and fish sounds, crude, dried or salted for preservation only, and unmanufactured, not specially provided for in this section.

420. Blood, dried, not specially provided for in this section.

421. Blue vitriol, or sulphate of copper; acetate and subacetate of copper, or verdigris.

422. Bolting cloths composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use. Press cloths composed of camel's hair, imported expressly for oil milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed seventy-two inches and woven in widths not under ten inches nor to exceed fifteen inches and weighing not less than one-half pound per square foot.

423. Bones, crude, burned, calcined, ground, steamed, but not otherwise manufactured, and bone dust or animal carbon, bone meal, and bone ash.

424. Books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of the United States or for the use of the Library of Congress.

425. Books, maps, music, engravings, photographs, etchings, lithographic prints, bound or unbound, and charts, which shall have been printed more than twenty years at the date of importation, and all hydrographic charts, and publications issued for their subscribers or exchanges by scientific and literary associations or academies, or publications of individuals for gratuitous private circulation, not advertising matter, and public documents issued by foreign governments.

426. Books and pamphlets printed wholly or chiefly in languages other than English; also books and music, in raised print, used exclusively by the blind, and all text-books used in schools and other educational institutions; Braille tablets, cubarithmes, special apparatus and objects serving to teach the blind, including printing apparatus, machines, presses, and types for the use and benefit of the blind exclusively.

427. Books, maps, music, engravings, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any

State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe.

428. Books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

429. Borax, crude and unmanufactured, and borate of lime, soda, and other borate material, crude and unmanufactured, not otherwise provided for in this section.

430. Brass, old brass, clippings from brass or Dutch metal, all the foregoing, fit only for remanufacture.

431. Brazilian pebble, unwrought or unmanufactured.

432. Bristles, crude, not sorted, bunched, or prepared.

433. Bromin.

434. Broom corn.

435. Buckwheat and buckwheat flour.

436. Bullion, gold or silver.

437. Burgundy pitch.

438. Burrstones, manufactured or bound up into millstones.

439. Cadmium.

440. Calcium, acetate of, brown and gray, and chloride of, crude; calcium carbide and calcium nitrate.

441. Cash registers, linotype and all typesetting machines, sewing machines, typewriters, shoe machinery, cream separators valued at not exceeding $75, sand-blast machines, sludge machines, and tar and oil spreading machines used in the construction and maintenance of roads and in improving them by the use of road preservatives, all the foregoing whether imported in whole or in parts, including repair parts.

442. Castor or castoreum.

443. Catgut, whip gut, or worm gut, unmanufactured.

444. Cement, Roman, Portland, and other hydraulic.

445. Cerium, cerite, or cerium ore.

446. Chalk, crude, not ground, bolted, precipitated, or otherwise manufactured.

447. Charcoal, blood char, bone char, or bone black, not suitable for use as a pigment.

448. Chromate of iron or chromic ore.

449. Chromium, hydroxide of, crude.

450. Common blue clay and Gross-Almerode glass-pot clay, in cases or casks, suitable for the manufacture of crucibles and glass melting pots or tank blocks.

451. Coal, anthracite, bituminous, culm, slack, and shale; coke; compositions used for fuel in which coal or coal dust is the component material of chief value, whether in briquets or other form.

452. Coal tar, crude, pitch of coal tar, wood or other tar, dead or creosote oil, and products of coal tar known as anthracene and anthracene oil, naphthalin, phenol, and cresol.

453. Cobalt and cobalt ore.

454. Cocculus indicus.

455. Cochineal.

456. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

457. Coffee.
458. Coins of gold, silver, copper, or other metal.
459. Coir, and coir yarn.
460. Composition metal of which copper is the component material of chief value, not specially provided for in this section.
461. Copper ore; regulus of, and black or coarse copper, and copper cement; old copper, fit only for remanufacture, copper scale, clippings from new copper, and copper in plates, bars, ingots, or pigs, not manufactured or specially provided for in this section.
462. Copperas, or sulphate of iron.
463. Coral, marine, uncut, and unmanufactured.
464. Cork wood, or cork bark, unmanufactured, and cork waste, shavings, and cork refuse of all kinds.
465. Corn or maize.
466. Corn meal.
467. Cotton, and cotton waste or flocks.
468. Cryolite, or kryolith.
469. Cudbear.
470. Curling stones, or quoits, and curling-stone handles.
471. Curry, and curry powder.
472. Cuttlefish bone.
473. Dandelion roots, raw, dried or undried, but unground.
474. Glaziers' and engravers' diamonds, unset, miners' diamonds.
475. Divi-divi.
476. Dragon's blood.
477. Drugs, such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums, gum resin, herbs, leaves, lichens, mosses, logs, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds; any of the foregoing which are natural and uncompounded drugs and not edible and not specially provided for in this section, and are in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture: *Provided,* That no article containing alcohol shall be admitted free of duty under this paragraph.
478. Eggs of poultry, birds, fish, and insects (except fish roe preserved for food purposes): *Provided, however,* That the importation of eggs of game birds or eggs of birds not used for food, except specimens for scientific collections, is prohibited: *Provided further,* That the importation of eggs of game birds for purposes of propagation is hereby authorized, under rules and regulations to be prescribed by the Secretary of the Treasury.
479. Emery ore and corundum, and crude artificial abrasives, not specially provided for.
480. Fans, common palm-leaf, plain and not ornamented or decorated in any manner, and palm leaf in its natural state, not colored, dyed, or otherwise advanced or manufactured.

481. Felt, adhesive, for sheathing vessels.
482. Fibrin, in all forms.
483. Fresh-water fish, and all other fish not otherwise specially provided for in this section.
484. Fish skins.
485. Flax straw, flax, not hackled or dressed; flax hackled, known as "dressed line," tow of flax and flax noils; hemp, and tow of hemp; hemp hackled, known as "line of hemp."
486. Flint, flints, and flint stones, unground.
487. Fossils.
488. Fruits or berries, green, ripe, or dried, and fruits in brine, not specially provided for in this section.
489. Fruit plants, tropical and semitropical, for the purpose of propagation or cultivation.
490. Fulminates, fulminating powder, and other like articles not specially provided for in this section.
491. Furs and fur skins, undressed.
492. Gambier.
493. Glass enamel, white, for watch and clock dials.
494. Glass plates or disks, rough-cut or unwrought, for use in the manufacture of optical instruments, spectacles, and eyeglasses, and suitable only for such use: *Provided, however,* That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined.
495. Gloves, made wholly or in chief value of leather made from horsehides, pigskins, and cattle hides of cattle of the bovine species, excepting calfskins, whether wholly or partly manufactured.
496. Goldbeaters' molds and goldbeaters' skins.
497. Grasses and fibers: Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or manufactured in any manner, and not specially provided for in this section.
498. Grease, fats, vegetable tallow, and oils (excepting fish oils), not chemically compounded, such as are commonly used in soap making or in wire drawing, or for stuffing or dressing leather, not specially provided for in this section.
499. Guano, manures, and all substances used only for manure, including basic slag, ground or unground, and calcium cyanamid or lime nitrogen.
500. Gum: Amber in chips valued at not more than 50 cents per pound, copal, damar, and kauri.
501. Gunpowder, and all explosive substances, not specially provided for in this section, used for mining, blasting, and artillery purposes.
502. Gutta-percha, crude.
503. Hair of horse, cattle, and other animals, cleaned or uncleaned, drawn or undrawn, but unmanufactured, not specially provided for in this section.
504. Hide cuttings, raw, with or without hair, and all other glue stock.
505. Hide rope.

506. Hides of cattle, raw or uncured, or dry, salted, or pickled.

507. Hones and whetstones.

508. Hoofs, unmanufactured.

509. Hoop or band iron, or hoop or band steel, cut to lengths, or wholly or partly manufactured into hoops or ties, coated or not coated with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity.

510. Hop roots for cultivation.

511. Horns and parts of, including horn strips and tips, unmanufactured.

512. Ice.

513. India rubber, crude, and milk of, and scrap or refuse india rubber, fit only for remanufacture.

514. Indigo, natural or synthetic, dry or suspended in water, and dyes obtained from indigo.

515. Iodine, crude, or resublimed.

516. Ipecac.

517. Iridium, osmium, palladium, rhodium, and ruthenium and native combinations thereof with one another or with platinum.

518. Iron ore, including manganiferous iron ore, and the dross or residuum from burnt pyrites; iron in pigs, iron kentledge, spiegeleisen, wrought iron and scrap and scrap steel; but nothing shall be deemed scrap iron or scrap steel except second-hand or waste or refuse iron or steel fit only to be remanufactured; ferromanganese; iron in slabs, blooms, loops or other forms less finished than iron bars, and more advanced than pig iron, except castings, not specially provided for in this section.

519. Jalap.

520. Jet, unmanufactured.

521. Joss stick or joss light.

522. Junk, old.

523. Kelp.

524. Kieserite.

525. Kyanite, or cyanite, and kainite.

526. Lac dye, crude, seed, button, stick, and shell.

527. Lactarene or casein.

528. Lard, lard compounds, and lard substitutes.

529. Lava, unmanufactured.

530. All leather not specially provided for in this section and leather board or compressed leather; leather cut into shoe uppers or vamps or other forms suitable for conversion into boots or shoes; boots and shoes made wholly or in chief value of leather; leather shoe laces, finished or unfinished; harness, saddles, and saddlery, in sets or in parts, finished or unfinished.

531. Leeches.

532. Lemon juice, lime juice, and sour orange juice, all the foregoing containing not more than 2 per centum of alcohol.

533. Lifeboats and life-saving apparatus specially imported by societies and institutions incorporated or established to encourage the saving of human life.

534. Limestone-rock asphalt; asphaltum, and bitumen.

535. Lithographic stones, not engraved.

536. Litmus, prepared or not prepared.

537. Loadstones.

538. Madder and munjeet, or Indian madder, ground or prepared, and all extracts of.

539. Magnesite, crude or calcined, not purified.

540. Manganese, oxide and ore of.

541. Manna.

542. Manuscripts.

543. Marrow, crude.

544. Marshmallow or althea root, leaves or flowers, natural or unmanufactured.

545. Meats: Fresh beef, veal, mutton, lamb, and pork; bacon and hams; meats of all kinds, prepared or preserved, not specially provided for in this section: *Provided, however,* That none of the foregoing meats shall be admitted into the United States unless the same is healthful, wholesome and fit for human food and contains no dye, chemical, preservative, or ingredient which renders the same unhealthful, unwholesome or unfit for human food, and unless the same also complies with the rules and regulations made by the Secretary of Agriculture, and that, after entry into the United States in compliance with said rules and regulations, said imported meats shall be deemed and treated as domestic meats within the meaning of and shall be subject to the provisions of the Act of June thirtieth, nineteen hundred and six (Thirty-fourth Statutes at Large, page six hundred and seventy-four), commonly called the Meat Inspection Amendment, and the Act of June thirtieth, nineteen hundred and six (Thirty-fourth Statutes at Large, page seven hundred and sixty-eight), commonly called the Food and Drugs Act, and that the Secretary of Agriculture be and hereby is authorized to make rules and regulations to carry out the purposes of this paragraph, and that in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction for food purposes of all such meats offered for entry and refused admission into the United States unless the same be exported by the consignee within the time fixed therefor in such rules and regulations.

546. Medals of gold, silver, or copper, and other articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions.

547. Milk and cream, including milk or cream preserved or condensed, or sterilized by heating or other processes, and sugar of milk.

548. Mineral salts obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring.

549. Minerals, crude, or not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially provided for in this section.

550. Miners' rescue appliances, designed for emergency use in mines where artificial breathing is necessary in the presence of poisonous gases, to aid in the saving of human life, and miners' safety lamps, and parts, accessories, and appliances for cleaning, repairing, and operating all the foregoing.

551. Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use.

552. Moss, seaweeds, and vegetable substances, crude or unmanufactured, not otherwise specially provided for in this section.

553. Myrobolans fruit.

554. Cut nails and cut spikes of iron or steel, horseshoe nails, horseshoe nail rods, hobnails, and all other wrought-iron or steel nails not specially provided for in this section; wire staples, wire nails made of wrought iron or steel, spikes, and horse, mule, or ox shoes, of iron or steel, and cut tacks, brads, or sprigs.

555. Needles, hand sewing and darning, and needles for shoe machines.

556. Newspapers and periodicals; but the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.

557. Nuts. Marrons, crude; coconuts in the shell and broken coconut meat or copra, not shredded, desiccated, or prepared in any manner; palm nuts and palm-nut kernels.

558. Nux vomica.

559. Oakum.

560. Oil cake.

561. Oils: Birch tar, cajeput, coconut, cod, cod liver, cottonseed, croton, ichthyol, juglandium, palm, palm-kernel, perilla, soya-bean, and olive oil rendered unfit for use as food or for any but mechanical or manufacturing purposes, by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him; Chinese nut oil, nut oil or oil of nuts not specially provided for in this section; petroleum, crude or refined, and all products obtained from petroleum, including kerosene, benzine, naphtha, gasoline, paraffin, and paraffin oil; and also spermaceti, whale, and other fish oils of American fisheries, and all fish and other products of such fisheries.

562. Oleo stearin.

563. Orange and lemon peel, not preserved, candied, or dried.

564. Orchil, or orchil liquid.

565. Ores of gold, silver, or nickel, and nickel matte; ores of the platinum metals; sweepings of gold and silver.

566. Paper stock, crude, of every description, including all

grasses, fibers, rags, waste, including jute, hemp and flax waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, and all other waste not specially provided for in this section, including old gunny cloth and old gunny bags, used chiefly for paper making.

567. Printing paper (other than paper commercially known as handmade or machine handmade paper, japan paper, and imitation japan paper by whatever name known), unsized, sized, or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this section, valued at not above 2½ cents per pound, decalcomania paper not printed.

568. Parchment and vellum.

569. Paris green and London purple.

570. Pearl, mother of, and shells, not sawed, cut, flaked, polished, or otherwise manufactured, or advanced in value from the natural state.

571. Personal effects, not merchandise, of citizens of the United States dying in foreign countries.

572. Pewter and britannia metal, old, and fit only to be remanufactured.

573. Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, and articles solely for experimental purposes, when imported by any society or institution of the character herein described, subject to such regulations as the Secretary of the Treasury shall prescribe.

574. Phosphates, crude.

575. Phosphorus.

576. Photographic and moving-picture films, sensitized but not exposed or developed.

577. Plants, trees, shrubs, roots, seed cane, and seeds, imported by the Department of Agriculture or the United States Botanic Garden.

578. Platinum, unmanufactured or in ingots, bars, plates, sheets, wire, sponge, or scrap, and vases, retorts, and other apparatus, vessels, and parts thereof, composed of platinum, for chemical uses.

579. Plumbago.

580. Potash: Crude, or "black salts"; carbonate of; cyanide of; sulphate of; hydrate of, when not containing more than 15 per centum of caustic soda; nitrate of, or saltpeter, crude; and muriate of.

581. Potatoes, and potatoes dried, desiccated, or otherwise prepared, not specially provided for in this section: *Provided*, That any of the foregoing specified articles shall be subject to a duty of 10 per centum ad valorem when imported directly or indirectly from a country, dependency, or other subdivision

of government which imposes a duty on such articles imported from the United States.

582. Professional books, implements, instruments, and tools of trade, occupation, or employment in the actual possession of persons emigrating to the United States owned and used by them abroad; but this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for any other person or persons, or for sale, nor shall it be construed to include theatrical scenery, properties, and apparel; but such articles brought by proprietors or managers of theatrical exhibitions arriving from abroad, for temporary use by them in such exhibitions, and not for any other persons, and not for sale, and which have been used by them abroad, shall be admitted free of duty under such regulations as the Secretary of the Treasury may prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in case application shall be made therefor.

583. Pulu.

584. Quinia, sulphate of, and all alkaloids or salts of cinchona bark.

585. Radium and salts of, radioactive substitute, selenium and salts of.

586. Rags, not otherwise specially provided for in this section.

587. Railway bars, made of iron or steel, and railway bars made in part of steel, T rails, and punched iron or steel flat rails.

588. Rennets, raw or prepared.

589. Rye and rye flour.

590. Sago, crude, and sago flour.

591. Salicin.

592. Salep, or salop.

593. Salt.

594. Santonin, and its combinations with acids not subject to duty under this section.

595. Seeds: Cardamom, cauliflower, celery, coriander, cotton, cummin, fennel, fenugreek, hemp, hoarhound, mangelwurzel, mustard, rape, Saint John's bread or bean, sorghum, sugar beet, and sugar cane for seed; bulbs and bulbous roots, not edible and not otherwise provided for in this section; all flower and grass seeds; coniferous evergreen seedlings; all the foregoing not specially provided for in this section.

596. Sheep dip.

597. Shotgun barrels, in single tubes, forged, rough bored.

598. Shrimps, lobsters, and other shellfish.

599. Silk cocoons and silk waste.

600. Silk, raw, in skeins reeled from the cocoon, or rereeled, but not wound, doubled, twisted, or advanced in manufacture in any way.

601. Silkworm eggs.

602. Skeletons and other preparations of anatomy.

603. Skins of hares, rabbits, dogs, goats, and sheep, undressed.

604. Skins of all kinds, raw, and hides not specially provided for in this section.

605. Soda, arseniate of, cyanide of, sulphate of, crude, or salt cake and niter cake, soda ash, silicate of, nitrate of, or cubic nitrate.

606. Soya beans.

607. Specimens of natural history, botany, and mineralogy, when imported for scientific public collections, and not for sale.

608. Spunk.

609. Spurs and stilts used in the manufacture of earthen, porcelain, and stone ware.

610. Stamps: Foreign postage or revenue stamps, canceled or uncanceled, and foreign government stamped post cards bearing no other printing than the official imprint thereon.

611. Statuary and casts of sculpture for use as models or for art educational purposes only; regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or fixtures, or of regular wearing apparel, nor personal property of individuals.

612. Steel engraved forms for bonds, debentures, stock certificates, negotiable receipts, notes and other securities; and engraved steel plates, dies and rolls, suitable for use in engraving or printing bonds, stock certificates or other securities.

613. Steel ingots, cogged ingots, blooms and slabs, die blocks or blanks, and billets, if made by the Bessemer, Siemens-Martin, open-hearth or similar processes, not containing alloy, such as nickel, cobalt, vanadium, chromium, tungsten, or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys.

614. Stone and sand: Burrstone in blocks, rough or unmanufactured; rotten stone, tripoli, and sand, crude or manufactured; cliff stone, freestone, granite, sandstone, and limestone, unmanufactured, and not suitable for use as monumental or building stone; all of the foregoing not specially provided for in this section.

615. Strontia, oxide of, protoxide of strontian, and strontianite or mineral carbonate of strontia.

616. Strychnia or strychnine, and its combinations with acids not subject to duty under this section.

617. Sulphur in any form, brimstone, and sulphur ore as pyrites, or sulphuret of iron in its natural state, containing in excess of 25 per centum of sulphur.

618. Sumac, ground or unground.

619. Swine, cattle, sheep, and all other domestic live animals suitable for human food not otherwise provided for in this section.

620. Tagua nuts.

621. Talcum, steatite, and French chalk, crude and unground.

622. Tallow.

623. Tamarinds.

624. Tanning material: Extracts of quebracho, and of hemlock bark; extracts of oak and chestnut and other barks and woods other than dyewoods such as are commonly used for tanning not specially provided for in this section; nuts and nutgalls and woods used expressly for dyeing or tanning, whether or not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process; and articles in a crude state used in dyeing or tanning; all the foregoing not containing alcohol and not specially provided for in this section.

625. Tapioca, tapioca flour, cassava or cassady.

626. Tar and pitch of wood.

627. Tea not specially provided for in this section, and tea plants: *Provided*, That the cans, boxes, or other containers of tea packed in packages of less than five pounds each shall be dutiable at the rate chargeable thereon if imported empty: *Provided further*, That nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March second, eighteen hundred and ninety-seven, and any Act amendatory thereof.

628. Teeth, natural, or unmanufactured.

629. Terra alba, not made from gypsum or plaster rock.

630. Terra japonica.

631. Tin ore, cassiterite or black oxide of tin, tin in bars, blocks, pigs, or grain or granulated, and scrap tin: *Provided*, That there shall be imposed and paid upon cassiterite, or black oxide of tin, and upon bar, block, pig tin and grain or granulated, a duty of 4 cents per pound when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing one thousand five hundred tons of cassiterite and bar, block, and pig tin per year. The President shall make known this fact by proclamation, and thereafter said duties shall go into effect.

632. Tobacco stems.

633. Tungsten-bearing ores of all kinds.

634. Turmeric.

635. Turpentine, Venice, and spirits of.

636. Turtles.

637. Type, stereotype metal, electrotype metal, linotype composition, all of the foregoing, old and fit only to be remanufactured.

638. Uranium, oxide and salts of.

639. Valonia.

640. Wafers, unleavened or not edible.

641. Wax, vegetable or mineral.

642. Wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States; but this exemption shall include only such articles as were actually owned by them and in their possession abroad at the time of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale: *Provided,* That in case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury: *Provided further,* That up to but not exceeding $100 in value of articles acquired abroad by such residents of the United States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty.

643. Whalebone, unmanufactured.

644. Wheat, wheat flour, semolina, and other wheat products, not specially provided for in this section: *Provided,* That wheat shall be subject to a duty of 10 cents per bushel, that wheat flour shall be subject to a duty of 45 cents per barrel of 196 pounds, and semolina and other products of wheat, not specially provided for in this section, 10 per centum ad valorem, when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on wheat or wheat flour or semolina imported from the United States.

645. All barbed wire, galvanized wire not larger than twenty one-hundredths of one inch in diameter and not smaller than eight one-hundredths of one inch in diameter of the kind commonly used for fencing purposes, galvanized wire fencing composed of wires not larger than twenty one-hundredths of one inch in diameter nor smaller than eight one-hundredths of one inch in diameter, and wire commonly used for baling hay or other commodities.

646. Witherite.

647. Wood: Logs, timber, round, unmanufactured, hewn or sawed, sided or squared; pulp woods, kindling wood, firewood, hop poles, hoop poles, fence posts, handle bolts, shingle bolts, gun blocks for gunstocks rough hewn or sawed, or planed on one side; hubs for wheels, posts, heading bolts, stave bolts, last blocks, wagon blocks, oar blocks, heading blocks, and all like blocks or sticks, rough hewn, sawed, or bored; sawed

boards, planks, deals, and other lumber, not further manufactured than sawed, planed, and tongued and grooved; clapboards, laths, pickets, palings, staves, shingles, ship timber, ship planking, broom handles, sawdust, and wood flour; all the foregoing not specially provided for in this section.

648. Woods: Cedar, including Spanish cedar, lignum-vitæ, lance-wood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only, and red cedar (Juniperus virginiana) timber, hewn, sided, squared, or round; sticks of partridge, hair wood, pimento, orange, myrtle, bamboo, rattan, reeds unmanufactured, india malacca joints, and other woods not specially provided for in this section, in the rough, or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes.

649. Mechanically ground wood pulp, chemical wood pulp, unbleached or bleached, and rag pulp.

650. Wool of the sheep, hair of the camel, and other like animals, and all wools and hair on the skin of such animals, and paper twine for binding any of the foregoing. This paragraph shall be effective on and after the first day of December, nineteen hundred and thirteen, until which time the rates of duty now provided by schedule K of the existing law shall remain in full force and effect.

651. Wool wastes: All noils, top waste, card waste, slubbing waste, roving waste, ring waste, yarn waste, bur waste, thread waste, garnetted waste, shoddies, mungo, flocks, wool extract, carbonized wool, carbonized noils, and all other wastes not specially provided for in this section. This paragraph shall be effective on and after the first day of December, nineteen hundred and thirteen, until which time the rates of duty now provided by schedule K of the existing law shall remain in full force and effect.

652. Original paintings in oil, mineral, water, or other colors, pastels, original drawings and sketches in pen and ink or pencil and water colors, artists' proof etchings unbound, and engravings and woodcuts unbound, original sculptures or statuary, including not more than two replicas or reproductions of the same; but the terms "sculpture" and "statuary" as used in this paragraph shall be understood to include professional productions of sculptors only, whether in round or in relief, in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, or alabaster, or from metal, or cast in bronze or other metal or substance, or from wax or plaster, made as the professional productions of sculptors only; and the words "painting" and "sculpture" and "statuary" as used in this paragraph shall not be understood to include any articles of utility, nor such as are made wholly or in part by stenciling or any other mechanical process; and the words "etchings," "engravings," and "wood-cuts" as used in this paragraph shall be understood to include only such as are printed by hand from plates or blocks etched or engraved with hand tools and not such as are printed from

plates or blocks etched or engraved by photochemical or other mechanical processes.

653. Works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion, and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided*, That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where application therefor shall be made.

654. Works of art, collections in illustration of the progress of the arts, sciences, agriculture, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, agriculture, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation, for the purpose of erecting a public monument, and not intended for sale nor for any other purpose than herein expressed; but bond shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character.

655. Works of art, productions of American artists residing temporarily abroad, or other works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution or to any State or municipal corporation or incorporated religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows imported to be used in houses of worship, and excluding any article, in whole or in part, molded, cast, or mechanically wrought from metal within twenty years prior to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe.

656. Works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than one

hundred years prior to the date of importation, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe.

657. Zaffer.

SECTION II.

A. Subdivision 1. That there shall be levied, assessed, collected and paid annually upon the entire net income arising or accruing from all sources in the preceding calendar year to every citizen of the United States, whether residing at home or abroad, and to every person residing in the United States, though not a citizen thereof, a tax of 1 per centum per annum upon such income, except as hereinafter provided; and a like tax shall be assessed, levied, collected, and paid annually upon the entire net income from all property owned and of every business, trade, or profession carried on in the United States by persons residing elsewhere.

Subdivision 2. In addition to the income tax provided under this section (herein referred to as the normal income tax) there shall be levied, assessed, and collected upon the net income of every individual an additional income tax (herein referred to as the additional tax) of 1 per centum per annum upon the amount by which the total net income exceeds $20,000 and does not exceed $50,000, and 2 per centum per annum upon the amount by which the total net income exceeds $50,000 and does not exceed $75,000, 3 per centum per annum upon the amount by which the total net income exceeds $75,000 and does not exceed $100,000, 4 per centum per annum upon the amount by which the total net income exceeds $100,000 and does not exceed $250,000, 5 per centum per annum upon the amount by which the total net income exceeds $250,000 and does not exceed $500,000, and 6 per centum per annum upon the amount by which the total net income exceeds $500,000. All the provisions of this section relating to individuals who are to be chargeable with the normal income tax, so far as they are applicable and are not inconsistent with this subdivision of paragraph A, shall apply to the levy, assessment, and collection of the additional tax imposed under this section. Every person subject to this additional tax shall, for the purpose of its assessment and collection, make a personal return of his total net income from all sources, corporate or otherwise, for the preceding calendar year, under rules and regulations to be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. For the purpose of this additional tax the taxable income of any individual shall embrace the share to which he would be entitled of the gains and profits, if divided or distributed, whether divided or distributed or not, of all corporations, joint-stock companies, or associations however created or organized, formed or fraudulently availed of for the purpose of preventing the imposition of such tax through the medium of permitting such gains and profits to accumulate instead of being divided or distributed; and the fact that any

such corporation, joint-stock company, or association, is a mere holding company, or that the gains and profits are permitted to accumulate beyond the reasonable needs of the business shall be prima facie evidence of a fraudulent purpose to escape such tax; but the fact that the gains and profits are in any case permitted to accumulate and become surplus shall not be construed as evidence of a purpose to escape the said tax in such case unless the Secretary of the Treasury shall certify that in his opinion such accumulation is unreasonable for the purposes of the business. When requested by the Commissioner of Internal Revenue, or any district collector of internal revenue, such corporation, joint-stock company, or association shall forward to him a correct statement of such profits and the names of the individuals who would be entitled to the same if distributed.

B. That, subject only to such exemptions and deductions as are hereinafter allowed, the net income of a taxable person shall include gains, profits, and income derived from salaries, wages, or compensation for personal service of whatever kind and in whatever form paid, or from professions, vocations, businesses, trade, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in real or personal property, also from interest, rent, dividends, securities, or the transaction of any lawful business carried on for gain or profit, or gains or profits and income derived from any source whatever, including the income from but not the value of property acquired by gift, bequest, devise, or descent: *Provided*, That the proceeds of life insurance policies paid upon the death of the person insured or payments made by or credited to the insured, on life insurance, endowment, or annuity contracts, upon the return thereof to the insured at the maturity of the term mentioned in the contract, or upon surrender of contract, shall not be included as income.

That in computing net income for the purpose of the normal tax there shall be allowed as deductions: First, the necessary expenses actually paid in carrying on any business, not including personal, living, or family expenses; second, all interest paid within the year by a taxable person on indebtedness; third, all national, State, county, school, and municipal taxes paid within the year, not including those assessed against local benefits; fourth, losses actually sustained during the year, incurred in trade or arising from fires, storms, or shipwreck, and not compensated for by insurance or otherwise; fifth, debts due to the taxpayer actually ascertained to be worthless and charged off within the year; sixth, a reasonable allowance for the exhaustion, wear and tear of property arising out of its use or employment in the business, not to exceed, in the case of mines, 5 per centum of the gross value at the mine of the output for the year for which the computation is made, but no deduction shall be made for any amount of expense of restoring property or making good the exhaustion thereof for which an allowance is or has been made: *Provided*, That no deduction shall be allowed for any amount paid out for

new buildings, permanent improvements, or betterments, made to increase the value of any property or estate; seventh, the amount received as dividends upon the stock or from the net earnings of any corporation, joint stock company, association, or insurance company which is taxable upon its net income as hereinafter provided; eighth, the amount of income, the tax upon which has been paid or withheld for payment at the source of the income, under the provisions of this section, provided that whenever the tax upon the income of a person is required to be withheld and paid at the source as hereinafter required, if such annual income does not exceed the sum of $3,000 or is not fixed or certain, or is indefinite, or irregular as to amount or time of accrual, the same shall not be deducted in the personal return of such person.

The net income from property owned and business carried on in the United States by persons residing elsewhere shall be computed upon the basis prescribed in this paragraph and that part of paragraph G of this section relating to the computation of the net income of corporations, joint-stock and insurance companies, organized, created, or existing under the laws of foreign countries, in so far as applicable.

That in computing net income under this section there shall be excluded the interest upon the obligations of a State or any political subdivision thereof, and upon the obligations of the United States or its possessions; also the compensation of the present President of the United States during the term for which he has been elected, and of the judges of the supreme and inferior courts of the United States now in office, and the compensation of all officers and employees of a State or any political subdivision thereof except when such compensation is paid by the United States Government.

C. That there shall be deducted from the amount of the net income of each of said persons, ascertained as provided herein, the sum of $3,000, plus $1,000 additional if the person making the return be a married man with a wife living with him, or plus the sum of $1,000 additional if the person making the return be a married woman with a husband living with her; but in no event shall this additional exemption of $1,000 be deducted by both a husband and a wife: *Provided,* That only one deduction of $4,000 shall be made from the aggregate income of both husband and wife when living together.

D. The said tax shall be computed upon the remainder of said net income of each person subject thereto, accruing during each preceding calendar year ending December thirty-first: *Provided, however,* That for the year ending December thirty-first, nineteen hundred and thirteen, said tax shall be computed on the net income accruing from March first to December thirty-first, nineteen hundred and thirteen, both dates inclusive, after deducting five-sixths only of the specific exemptions and deductions herein provided for. On or before the first day of March, nineteen hundred and fourteen, and the first day of March in each year thereafter, a true and accurate return, under oath or affirmation, shall be made by each person of lawful age, except as hereinafter provided, subject to

the tax imposed by this section, and having a net income of $3,000 or over for the taxable year, to the collector of internal revenue for the district in which such person resides or has his principal place of business, or, in the case of a person residing in a foreign country, in the place where his principal business is carried on within the United States, in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, setting forth specifically the gross amount of income from all separate sources and from the total thereof, deducting the aggregate items or expenses and allowance herein authorized; guardians, trustees, executors, administrators, agents, receivers, conservators, and all persons, corporations, or associations acting in any fiduciary capacity, shall make and render a return of the net income of the person for whom they act, subject to this tax, coming into their custody or control and management, and be subject to all the provisions of this section which apply to individuals: *Provided,* That a return made by one of two or more joint guardians, trustees, executors, administrators, agents, receivers, and conservators, or other persons acting in a fiduciary capacity, filed in the district where such person resides, or in the district where the will or other instrument under which he acts is recorded, under such regulations as the Secretary of the Treasury may prescribe, shall be a sufficient compliance with the requirements of this paragraph; and also all persons, firms, companies, copartnerships, corporations, joint-stock companies or associations, and insurance companies, except as hereinafter provided, in whatever capacity acting, having the control, receipt, disposal, or payment of fixed or determinable annual or periodical gains, profits, and income of another person subject to tax, shall in behalf of such person deduct and withhold from the payment an amount equivalent to the normal income tax upon the same and make and render a return, as aforesaid, but separate and distinct, of the portion of the income of each person from which the normal tax has been thus withheld, and containing also the name and address of such person or stating that the name and address or the address, as the case may be, are unknown: *Provided,* That the provision requiring the normal tax of individuals to be withheld at the source of the income shall not be construed to require any of such tax to be withheld prior to the first day of November, nineteen hundred and thirteen: *Provided further,* That in either case above mentioned no return of income not exceeding $3,000 shall be required: *Provided further,* That any persons carrying on business in partnership shall be liable for income tax only in their individual capacity, and the share of the profits of a partnership to which any taxable partner would be entitled if the same were divided, whether divided or otherwise, shall be returned for taxation and the tax paid, under the provisions of this section, and any such firm, when requested by the Commissioner of Internal Revenue, or any district collector, shall forward to him a correct statement of such profits and the names of the individuals who would be entitled to the same, if distributed: *Provided fur-*

ther, That persons liable for the normal income tax only, on their own account or in behalf of another, shall not be required to make return of the income derived from dividends on the capital stock or from the net earnings of corporations, joint-stock companies or associations, and insurance companies taxable upon their net income as hereinafter provided. Any person for whom return has been made and the tax paid, or to be paid as aforesaid, shall not be required to make a return unless such person has other net income, but only one deduction of $3,000 shall be made in the case of any such person. The collector or deputy collector shall require every list to be verified by the oath or affirmation of the party rendering it. If the collector or deputy collector have reason to believe that the amount of any income returned is understated, he shall give due notice to the person making the return to show cause why the amount of the return should not be increased, and upon proof of the amount understated may increase the same accordingly. If dissatisfied with the decision of the collector, such person may submit the case, with all the papers, to the Commissioner of Internal Revenue for his decision, and may furnish sworn testimony of witnesses to prove any relevant facts.

E. That all assessments shall be made by the Commissioner of Internal Revenue and all persons shall be notified of the amount for which they are respectively liable on or before the first day of June of each successive year, and said assessments shall be paid on or before the thirtieth day of June, except in cases of refusal or neglect to make such return and in cases of false or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, make a return upon information obtained as provided for in this section or by existing law, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such person or persons immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the thirtieth day of June in any year, and for ten days after notice and demand thereof by the collector, there shall be added the sum of 5 per centum on the amount of tax unpaid, and interest at the rate of 1 per centum per month upon said tax from the time the same became due, except from the estates of insane, deceased, or insolvent persons.

All persons, firms, copartnerships, companies, corporations, joint-stock companies or associations, and insurance companies, in whatever capacity acting, including lessees or mortgagors of real or personal property, trustees acting in any trust capacity, executors, administrators, agents, receivers, conservators, employers, and all officers and employees of the United States having the control, receipt, custody, disposal, or payment of interest, rent, salaries, wages, premiums, annuities, compensation, remuneration, emoluments, or other fixed or determinable annual gains, profits, and income of another person, exceeding $3,000 for any taxable year, other than dividends on capital stock, or from the net earnings of corporations and

joint-stock companies or associations subject to like tax, who are required to make and render a return in behalf of another, as provided herein, to the collector of his, her, or its district, are hereby authorized and required to deduct and withhold from such annual gains, profits, and income such sum as will be sufficient to pay the normal tax imposed thereon by this section, and shall pay to the officer of the United States Government authorized to receive the same; and they are each hereby made personally liable for such tax. In all cases where the income tax of a person is withheld and deducted and paid or to be paid at the source, as aforesaid, such person shall not receive the benefit of the deduction and exemption allowed in paragraph C of this section except by an application for refund of the tax unless he shall, not less than thirty days prior to the day on which the return of his income is due, file with the person who is required to withhold and pay tax for him, a signed notice in writing claiming the benefit of such exemption and thereupon no tax shall be withheld upon the amount of such exemption: *Provided,* That if any person for the purpose of obtaining any allowance or reduction by virtue of a claim for such exemption, either for himself or for any other person, knowingly makes any false statement or false or fraudulent representation, he shall be liable to a penalty of $300; nor shall any person under the foregoing conditions be allowed the benefit of any deduction provided for in subsection B of this section unless he shall, not less than thirty days prior to the day on which the return of his income is due, either file with the person who is required to withhold and pay tax for him a true and correct return of his annual gains, profits, and income from all other sources, and also the deductions asked for, and the showing thus made shall then become a part of the return to be made in his behalf by the person required to withhold and pay the tax, or likewise make application for deductions to the collector of the district in which return is made or to be made for him: *Provided further,* That if such person is a minor or an insane person, or is absent from the United States, or is unable owing to serious illness to make the return and application above provided for, the return and application may be made for him or her by the person required to withhold and pay the tax, he making oath under the penalties of this Act that he has sufficient knowledge of the affairs and property of his beneficiary to enable him to make a full and complete return for him or her, and that the return and application made by him are full and complete: *Provided further,* That the amount of the normal tax hereinbefore imposed shall be deducted and withheld from fixed and determinable annual gains, profits, and income derived from interest upon bonds and mortgages, or deeds of trust or other similar obligations of corporations, joint-stock companies or associations, and insurance companies, whether payable annually or at shorter or longer periods, although such interest does not amount to $3,000, subject to the provisions of this section requiring the tax to be withheld at the source and

deducted from annual income and paid to the Government; and likewise the amount of such tax shall be deducted and withheld from coupons, checks, or bills of exchange for or in payment of interest upon bonds of foreign countries and upon foreign mortgages or like obligations (not payable in the United States), and also from coupons, checks, or bills of exchange for or in payment of any dividends upon the stock or interest upon the obligations of foreign corporations, associations, and insurance companies engaged in business in foreign countries; and the tax in each case shall be withheld and deducted for and in behalf of any person subject to the tax hereinbefore imposed, although such interest, dividends, or other compensation does not exceed $3,000, by any banker or person who shall sell or otherwise realize coupons, checks, or bills of exchange drawn or made in payment of any such interest or dividends (not payable in the United States), and any person who shall obtain payment (not in the United States), in behalf of another of such dividends and interest by means of coupons, checks, or bills of exchange, and also any dealer in such coupons who shall purchase the same for any such dividends or interest (not payable in the United States), otherwise than from a banker or another dealer in such coupons; but in each case the benefit of the exemption and the deduction allowable under this section may be had by complying with the foregoing provisions of this paragraph.

All persons, firms, or corporations undertaking as a matter of business or for profit the collection of foreign payments of such interest or dividends by means of coupons, checks, or bills of exchange shall obtain a license from the Commissioner of Internal Revenue, and shall be subject to such regulations enabling the Government to ascertain and verify the due withholding and payment of the income tax required to be withheld and paid as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe; and any person who shall knowingly undertake to collect such payments as aforesaid without having obtained a license therefor, or without complying with such regulations, shall be deemed guilty of a misdemeanor and for each offense be fined in a sum not exceeding $5,000, or imprisoned for a term not exceeding one year, or both, in the discretion of the court.

Nothing in this section shall be construed to release a taxable person from liability for income tax, nor shall any contract entered into after this Act takes effect be valid in regard to any Federal income tax imposed upon a person liable to such payment.

The tax herein imposed upon annual gains, profits, and income not falling under the foregoing and not returned and paid by virtue of the foregoing shall be assessed by personal return under rules and regulations to be prescribed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury.

The provisions of this section relating to the deduction and payment of the tax at the source of income shall only apply to the normal tax hereinbefore imposed upon individuals.

F. That if any person, corporation, joint-stock company, association, or insurance company liable to make the return or pay the tax aforesaid shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, such person shall be liable to a penalty of not less than $20 nor more than $1,000. Any person or any officer of any corporation required by law to make, render, sign, or verify any return who makes any false or fraudulent return or statement with intent to defeat or evade the assessment required by this section to be made shall be guilty of a misdemeanor, and shall be fined not exceeding $2,000 or be imprisoned not exceeding one year, or both, at the discretion of the court, with the costs of prosecution.

G. (a) That the normal tax hereinbefore imposed upon individuals likewise shall be levied, assessed, and paid annually upon the entire net income arising or accruing from all sources during the preceding calendar year to every corporation, joint-stock company or association, and every insurance company, organized in the United States, no matter how created or organized, not including partnerships; but if organized, authorized, or existing under the laws of any foreign country, then upon the amount of net income accruing from business transacted and capital invested within the United States during such year: *Provided, however,* That nothing in this section shall apply to labor, agricultural, or horticultural organizations, or to mutual savings banks not having a capital stock represented by shares, or to fraternal beneficiary societies, orders, or associations operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and providing for the payment of life, sick, accident, and other benefits to the members of such societies, orders, or associations and dependents of such members, nor to domestic building and loan associations, nor to cemetery companies, organized and operated exclusively for the mutual benefit of their members, nor to any corporation or association organized and operated exclusively for religious, charitable, scientific, or educational purposes, no part of the net income of which inures to the benefit of any private stockholder or individual, nor to business leagues, nor to chambers of commerce or boards of trade, not organized for profit or no part of the net income of which inures to the benefit of the private stockholder or individual; nor to any civic league or organization not organized for profit, but operated exclusively for the promotion of social welfare: *Provided further,* That there shall not be taxed under this section any income derived from any public utility or from the exercise of any essential governmental function accruing to any State, Territory, or the District of Columbia, or any political subdivision of a State, Territory, or the District of Columbia, nor any income accruing to the government of the Philippine Islands or Porto Rico, or of any political subdivision of the Philippine Islands or Porto Rico: *Provided,* That whenever any State, Territory, or the District of Columbia, or any political subdivision of a State or Territory,

has, prior to the passage of this Act, entered in good faith into a contract with any person or corporation, the object and purpose of which is to acquire, construct, operate or maintain a public utility, no tax shall be levied under the provisions of this Act upon the income derived from the operation of such public utility, so far as the payment thereof will impose a loss or burden upon such State, Territory, or the District of Columbia, or a political subdivision of a State or Territory; but this provision is not intended to confer upon such person or corporation any financial gain or exemption or to relieve such person or corporation from the payment of a tax as provided for in this section upon the part or portion of the said income to which such person or corporation shall be entitled under such contract.

(b) Such net income shall be ascertained by deducting from the gross amount of the income of such corporation, joint-stock company or association, or insurance company, received within the year from all sources, (first) all the ordinary and necessary expenses paid within the year in the maintenance and operation of its business and properties, including rentals or other payments required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year and not compensated by insurance or otherwise, including a reasonable allowance for depreciation by use, wear and tear of property, if any; and in the case of mines a reasonable allowance for depletion of ores and all other natural deposits, not to exceed 5 per centum of the gross value at the mine of the output for the year for which the computation is made; and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: *Provided,* That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves: *Provided further,* That mutual marine insurance companies shall include in their return of gross income gross premiums collected and received by them less amounts paid for reinsurance, but shall be entitled to include in deductions from gross income amounts repaid to policyholders on account of premiums previously paid by them and interest paid upon such amounts between the ascertainment thereof and the payment thereof and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year; (third) the amount of interest accrued and paid within the year on its indebtedness to an

amount of such indebtedness not exceeding one-half of the sum of its interest bearing indebtedness and its paid-up capital stock outstanding at the close of the year, or if no capital stock, the amount of interest paid within the year on an amount of its indebtedness not exceeding the amount of capital employed in the business at the close of the year: *Provided,* That in case of indebtedness wholly secured by collateral the subject of sale in ordinary business of such corporation, joint stock company, or association, the total interest secured and paid by such company, corporation, or association within the year on any such indebtedness may be deducted as a part of its expense of doing business: *Provided further,* That in the case of bonds or other indebtedness, which have been issued with a guaranty that the interest payable thereon shall be free from taxation, no deduction for the payment of the tax herein imposed shall be allowed; and in the case of a bank, banking association, loan, or trust company, interest paid within the year on deposits or on moneys received for investment and secured by interest-bearing certificates of indebtedness issued by such bank, banking association, loan or trust company; (fourth) all sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof, or imposed by the Government of any foreign country: *Provided,* That in the case of a corporation, joint-stock company or association, or insurance company, organized, authorized, or existing under the laws of any foreign country, such net income shall be ascertained by deducting from the gross amount of its income accrued within the year from business transacted and capital invested within the United States, (first) all the ordinary and necessary expenses actually paid within the year out of earnings in the maintenance and operation of its business and property within the United States, including rentals or other payments required to be made as a condition to the continued use or possession of property; (second) all losses actually sustained within the year in business conducted by it within the United States and not compensated by insurance or otherwise, including a reasonable allowance for depreciation by use, wear and tear of property, if any, and in the case of mines a reasonable allowance for depletion of ores and all other natural deposits, not to exceed 5 per centum of the gross value at the mine of the output for the year for which the computation is made; and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: *Provided further,* That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves: *Provided further,* That mu-

tual marine insurance companies shall include in their return of gross income gross premiums collected and received by them less amounts paid for reinsurance, but shall be entitled to include in deductions from gross income amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertainment thereof and the payment thereof and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year; (third) the amount of interest accrued and paid within the year on its indebtedness to an amount of such indebtedness not exceeding the proportion of one-half of the sum of its interest bearing indebtedness and its paid-up capital stock outstanding at the close of the year, or if no capital stock, the capital employed in the business at the close of the year which the gross amount of its income for the year from business transacted and capital invested within the United States bears to the gross amount of its income derived from all sources within and without the United States: *Provided,* That, in the case of bonds or other indebtedness which have been issued with a guaranty that the interest payable thereon shall be free from taxation, no deduction for the payment of the tax herein imposed shall be allowed; (fourth) all sums paid by it within the year for taxes imposed under the authority of the United States or of any State or Territory thereof or the District of Columbia. In the case of assessment insurance companies, whether domestic or foreign, the actual deposit of sums with State or Territorial officers, pursuant to law, as additions to guarantee or reserve funds shall be treated as being payments required by law to reserve funds.

(c) The tax herein imposed shall be computed upon its entire net income accrued within each preceding calendar year ending December thirty-first: *Provided, however,* That, for the year ending December thirty-first, nineteen hundred and thirteen, said tax shall be imposed upon its entire net income accrued within that portion of said year from March first to December thirty-first, both dates inclusive, to be ascertained by taking five-sixths of its entire net income for said calendar year: *Provided further,* That any corporation, joint-stock company or association, or insurance company subject to this tax may designate the last day of any month in the year as the day of the closing of its fiscal year and shall be entitled to have the tax payable by it computed upon the basis of the net income ascertained as herein provided for the year ending on the day so designated in the year preceding the date of assessment instead of upon the basis of the net income for the calendar year preceding the date of assessment; and it shall give notice of the day it has thus designated as the closing of its fiscal year to the collector of the district in which its principal business office is located at any time not less than thirty days prior to the date upon which its annual return

shall be filed. All corporations, joint-stock companies or associations, and insurance companies subject to the tax herein imposed, computing taxes upon the income of the calendar year, shall, on or before the first day of March, nineteen hundred and fourteen, and the first day of March in each year thereafter, and all corporations, joint-stock companies or associations, and insurance companies, computing taxes upon the income of a fiscal year which it may designate in the manner hereinbefore provided, shall render a like return within sixty days after the close of its said fiscal year, and within sixty days after the close of its fiscal year in each year thereafter, or in the case of a corporation, joint-stock company or association, or insurance company, organized or existing under the laws of a foreign country, in the place where its principal business is located within the United States, in such form as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, shall render a true and accurate return under oath or affirmation of its president, vice-president, or other principal officer, and its treasurer or assistant treasurer, to the collector of internal revenue for the district in which it has its principal place of business, setting forth (first) the total amount of its paid-up capital stock outstanding, or, if no capital stock, its capital employed in business, at the close of the year; (second) the total amount of its bonded and other indebtedness at the close of the year; (third) the gross amount of its income, received during such year from all sources, and if organized under the laws of a foreign country the gross amount of its income received within the year from business transacted and capital invested within the United States; (fourth) the total amount of all its ordinary and necessary expenses paid out of earnings in the maintenance and operation of the business and properties of such corporation, joint-stock company or association, or insurance company within the year, stating separately all rentals or other payments required to be made as a condition to the continued use or possession of property, and if organized under the laws of a foreign country the amount so paid in the maintenance and operation of its business within the United States; (fifth) the total amount of all losses actually sustained during the year and not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: *Provided further,* That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves: *Provided further,* That mutual marine insurance companies shall

include in their return of gross income gross premiums collected and received by them less amounts paid for reinsurance, but shall be entitled to include in deductions from gross income amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertainment thereof and the payment thereof and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year; and in case of a corporation, joint-stock company or association, or insurance company, organized under the laws of a foreign country, all losses actually sustained by it during the year in business conducted by it within the United States, not compensated by insurance or otherwise, stating separately any amounts allowed for depreciation of property, and in case of insurance companies the net addition, if any, required by law to be made within the year to reserve funds and the sums other than dividends paid within the year on policy and annuity contracts: *Provided further,* That mutual fire insurance companies requiring their members to make premium deposits to provide for losses and expenses shall not return as income any portion of the premium deposits returned to their policyholders, but shall return as taxable income all income received by them from all other sources plus such portions of the premium deposits as are retained by the companies for purposes other than the payment of losses and expenses and reinsurance reserves: *Provided further,* That mutual marine insurance companies shall include in their return of gross income gross premiums collected and received by them less amounts paid for reinsurance, but shall be entitled to include in deductions from gross income amounts repaid to policyholders on account of premiums previously paid by them and interest paid upon such amounts between the ascertainment thereof and the payment thereof and life insurance companies shall not include as income in any year such portion of any actual premium received from any individual policyholder as shall have been paid back or credited to such individual policyholder, or treated as an abatement of premium of such individual policyholder, within such year; (sixth) the amount of interest accrued and paid within the year on its bonded or other indebtedness not exceeding one-half of the sum of its interest bearing indebtedness and its paid-up capital stock, outstanding at the close of the year, or, if no capital stock, the amount of interest paid within the year on an amount of indebtedness not exceeding the amount of capital employed in the business at the close of the year, and in the case of a bank, banking association, or trust company, stating separately all interest paid by it within the year on deposits; or in case of a corporation, joint-stock company or association, or insurance company, organized under the laws of a foreign country, interest so paid on its bonded or other indebtedness to an amount of such bonded or other

indebtedness not exceeding the proportion of its paid-up capital stock outstanding at the close of the year, or, if no capital stock, the amount of capital employed in the business at the close of the year, which the gross amount of its income for the year from business transacted and capital invested within the United States bears to the gross amount of its income derived from all sources within and without the United States; (seventh) the amount paid by it within the year for taxes imposed under the authority of the United States and separately the amount so paid by it for taxes imposed by the Government of any foreign country; (eighth) the net income of such corporation, joint-stock company or association, or insurance company, after making the deductions in this subsection authorized. All such returns shall as received be transmitted forthwith by the collector to the Commissioner of Internal Revenue.

All assessments shall be made and the several corporations, joint-stock companies or associations, and insurance companies shall be notified of the amount for which they are respectively liable on or before the first day of June of each successive year, and said assessment shall be paid on or before the thirtieth day of June: *Provided*, That every corporation, joint-stock company or association, and insurance company, computing taxes upon the income of the fiscal year which it may designate in the manner hereinbefore provided, shall pay the taxes due under its assessment within one hundred and twenty days after the date upon which it is required to file its list or return of income for assessment; except in cases of refusal or neglect to make such return, and in cases of false or fraudulent returns, in which cases the Commissioner of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, make a return upon information obtained as provided for in this section or by existing law, and the assessment made by the Commissioner of Internal Revenue thereon shall be paid by such corporation, joint-stock company or association, or insurance company immediately upon notification of the amount of such assessment; and to any sum or sums due and unpaid after the thirtieth day of June in any year, or after one hundred and twenty days from the date on which the return of income is required to be made by the taxpayer, and after ten days notice and demand thereof by the collector, there shall be added the sum of 5 per centum on the amount of tax unpaid and interest at the rate of 1 per centum per month upon said tax from the time the same becomes due.

(d) When the assessment shall be made, as provided in this section, the returns, together with any corrections thereof which may have been made by the commissioner, shall be filed in the office of the Commissioner of Internal Revenue and shall constitute public records and be open to inspection as such: *Provided*, That any and all such returns shall be open to inspection only upon the order of the President, under rules and regulations to be prescribed by the Secretary of the Treasury and approved by the President: *Provided further*, That

the proper officers of any State imposing a general income tax may, upon the request of the governor thereof, have access to said returns or to an abstract thereof, showing the name and income of each such corporation, joint stock company, association or insurance company, at such times and in such manner as the Secretary of the Treasury may prescribe.

If any of the corporations, joint-stock companies or associations, or insurance companies aforesaid, shall refuse or neglect to make a return at the time or times hereinbefore specified in each year, or shall render a false or fraudulent return, such corporation, joint-stock company or association, or insurance company shall be liable to a penalty of not exceeding $10,000.

H. That the word "State" or "United States" when used in this section shall be construed to include any Territory, Alaska, the District of Columbia, Porto Rico, and the Philippine Islands, when such construction is necessary to carry out its provisions.

I. That sections thirty-one hundred and sixty-seven, thirty-one hundred and seventy-two, thirty-one hundred and seventy-three, and thirty-one hundred and seventy-six of the Revised Statutes of the United States as amended are hereby amended so as to read as follows:

"SEC. 3167. It shall be unlawful for any collector, deputy collector, agent, clerk, or other officer or employee of the United States to divulge or to make known in any manner whatever not provided by law to any person the operations, style of work, or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, or the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any income return by any person or corporation, or to permit any income return or copy thereof or any book containing any abstract or particulars thereof to be seen or examined by any person except as provided by law; and it shall be unlawful for any person to print or publish in any manner whatever not provided by law any income return or any part thereof or the amount or source of income, profits, losses, or expenditures appearing in any income return; and any offense against the foregoing provision shall be a misdemeanor and be punished by a fine not exceeding $1,000 or by imprisonment not exceeding one year, or both, at the discretion of the court; and if the offender be an officer or employee of the United States he shall be dismissed from office and be incapable thereafter of holding any office under the Government.

"SEC. 3172. Every collector shall, from time to time, cause his deputies to proceed through every part of his district and inquire after and concerning all persons therein who are liable to pay any internal-revenue tax, and all persons owning or having the care and management of any objects liable to pay any tax, and to make a list of such persons and enumerate said objects.

"SEC. 3173. It shall be the duty of any person, partnership, firm, association, or corporation, made liable to any duty,

special tax, or other tax imposed by law, when not otherwise provided for, in case of a special tax, on or before the thirty-first day of July in each year, in case of income tax on or before the first day of March in each year, and in other cases before the day on which the taxes accrue, to make a list or return, verified by oath or affirmation, to the collector or a deputy collector of the district where located, of the articles or objects, including the amount of annual income charged with a duty or tax, the quantity of goods, wares, and merchandise made or sold and charged with a tax, the several rates and aggregate amount, according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, for which such person, partnership, firm, association, or corporation is liable: *Provided,* That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares, and merchandise, articles or objects liable to pay any duty, tax, or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares, and merchandise, articles, and objects liable to pay any duty or tax, or any business or occupation liable to pay any tax as aforesaid, then, and in that case, it shall be the duty of the collector or deputy collector to make such list or return, which, being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person: *Provided further,* That in case no annual list or return has been rendered by such person to the collector or deputy collector as required by law, and the person shall be absent from his or her residence or place of business at the time the collector or a deputy collector shall call for the annual list or return, it shall be the duty of such collector or deputy collector to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum addressed to such person, requiring him or her to render to such collector or deputy collector the list or return required by law within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person, on being notified or required as aforesaid, shall refuse or neglect to render such list or return within the time required as aforesaid, or whenever any person who is required to deliver a monthly or other return of objects subject to tax fails to do so at the time required, or delivers any return which, in the opinion of the collector, is false or fraudulent, or contains any undervaluation or understatement, it shall be lawful for the collector to summon such person, or any other person having possession, custody, or care of books of account containing entries relating to the business of such person, or any other person he may deem proper, to appear before him and produce such books, at a time and place named in the summons, and to give testimony or answer interrogatories, under oath, re-

specting any objects liable to tax or the returns thereof. The collector may summon any person residing or found within the State in which his district lies; and when the person intended to be summoned does not reside and can not be found within such State, he may enter any collection district where such person may be found and there make the examination herein authorized. And to this end he may there exercise all the authority which he might lawfully exercise in the district for which he was commissioned.

"SEC. 3176. When any person, corporation, company, or association refuses or neglects to render any return or list required by law, or renders a false or fraudulent return or list, the collector or any deputy collector shall make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the collector, and on his own view and information, such list or return, according to the form prescribed, of the income, property, and objects liable to tax owned or possessed or under the care or management of such person or corporation, company or association, and the Commissioner of Internal Revenue shall assess all taxes not paid by stamps, including the amount, if any, due for special tax, income or other tax, and in case of any return of a false or fraudulent list or valuation intentionally he shall add 100 per centum to such tax; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add 50 per centum to such tax. In case of neglect occasioned by sickness or absence as aforesaid the collector may allow such further time for making and delivering such list or return as he may deem necessary, not exceeding thirty days. The amount so added to the tax shall be collected at the same time and in the same manner as the tax unless the neglect or falsity is discovered after the tax has been paid, in which case the amount so added shall be collected in the same manner as the tax; and the list or return so made and subscribed by such collector or deputy collector shall be held prima facie good and sufficient for all legal purposes."

J. That it shall be the duty of every collector of internal revenue, to whom any payment of any taxes other than the tax represented by an adhesive stamp or other engraved stamp is made under the provisions of this section, to give to the person making such payment a full written or printed receipt, expressing the amount paid and the particular account for which such payment was made; and whenever such payment is made such collector shall, if required, give a separate receipt for each tax paid by any debtor, on account of payments made to or to be made by him to separate creditors in such form that such debtor can conveniently produce the same separately to his several creditors in satisfaction of their respective demands to the amounts specified in such receipts; and such receipts shall be sufficient evidence in favor of such debtor to justify him in withholding the amount therein expressed from his next payment to his creditor; but such creditor may, upon giving to his debtor a full written receipt,

acknowledging the payment to him of whatever sum may be actually paid, and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such collector's receipt.

K. That jurisdiction is hereby conferred upon the district courts of the United States for the district within which any person summoned under this section to appear to testify or to produce books shall reside, to compel such attendance, production of books, and testimony by appropriate process.

L. That all administrative, special, and general provisions of law, including the laws in relation to the assessment, remission, collection, and refund of internal-revenue taxes not heretofore specifically repealed and not inconsistent with the provisions of this section, are hereby extended and made applicable to all the provisions of this section and to the tax herein imposed.

M. That the provisions of this section shall extend to Porto Rico and the Philippine Islands: *Provided*, That the administration of the law and the collection of the taxes imposed in Porto Rico and the Philippine Islands shall be by the appropriate internal-revenue officers of those governments, and all revenues collected in Porto Rico and the Philippine Islands thereunder shall accrue intact to the general governments, thereof, respectively: *And provided further*, That the jurisdiction in this section conferred upon the district courts of the United States shall, so far as the Philippine Islands are concerned, be vested in the courts of the first instance of said islands: *And provided further*, That nothing in this section shall be held to exclude from the computation of the net income the compensation paid any official by the governments of the District of Columbia, Porto Rico and the Philippine Islands or the political subdivisions thereof.

N. That for the purpose of carrying into effect the provisions of Section II of this Act, and to pay the expenses of assessing and collecting the income tax therein imposed, and to pay such sums as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may deem necessary, for information, detection, and bringing to trial and punishment persons guilty of violating the provisions of this section, or conniving at the same, in cases where such expenses are not otherwise provided for by law, there is hereby appropriated out of any money in the Treasury not otherwise appropriated for the fiscal year ending June thirtieth, nineteen hundred and fourteen, the sum of $800,000, and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized to appoint and pay from this appropriation all necessary officers, agents, inspectors, deputy collectors, clerks, messengers and janitors, and to rent such quarters, purchase such supplies, equipment, mechanical devices, and other articles as may be necessary for employment or use in the District of Columbia or any collection district in the United States, or any of the Territories thereof: *Provided*, That no agent paid from this appropriation shall re-

ceive compensation at a rate higher than that now received by traveling agents on accounts in the Internal Revenue Service, and no inspector shall receive a compensation higher than $5 a day and $3 additional in lieu of subsistence, and no deputy collector, clerk, messenger, or other employee shall be paid at a rate of compensation higher than the rate now being paid for the same or similar work in the Internal Revenue Service.

In the office of the Commissioner of Internal Revenue at Washington, District of Columbia there shall be appointed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury one additional deputy commissioner, at a salary of $4,000 per annum; two heads of divisions, whose compensation shall not exceed $2,500 per annum; and such other clerks, messengers, and employees, and to rent such quarters and to purchase such supplies as may be necessary: *Provided,* That for a period of two years from and after the passage of this Act the force of agents, deputy collectors, inspectors, and other employees not including the clerical force below the grade of chief of division employed in the Bureau of Internal Revenue in the city of Washington, District of Columbia authorized by this section of this Act shall be appointed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, under such rules and regulations as may be fixed by the Secretary of the Treasury to insure faithful and competent service, and with such compensation as the Commissioner of Internal Revenue may fix, with the approval of the Secretary of the Treasury, within the limitations herein prescribed: *Provided further,* That the force authorized to carry out the provisions of Section II of this Act, when not employed as herein provided, shall be employed on general internal-revenue work.

SECTION III.

A. That the Act entitled "An Act to simplify the laws in relation to the collection of the revenues," approved June tenth, eighteen hundred and ninety, as amended, be further amended to read as follows:

"B. That all merchandise imported into the United States shall, for the purpose of this Act, be deemed and held to be the property of the person to whom the same is consigned; and the holder of a bill of lading duly indorsed by the consignee therein named, or, if consigned to order, by the consignor, shall be deemed the consignee thereof; and in case of the abandonment of any merchandise to the underwriters the latter may be recognized as the consignee.

"C. That all invoices of imported merchandise shall be made out in the currency of the place or country from whence the importations shall be made, or, if purchased, or agreed to be purchased, in the currency actually paid, agreed upon, or to be paid therefor, shall contain a correct, complete, and detailed description of such merchandise and of the packages, wrappings, or other coverings containing it, and shall be made

in triplicate or in quadruplicate in case of merchandise intended for immediate transportation without appraisement, and signed by the person owning or shipping the same, if the merchandise has been actually purchased, or price agreed upon, fixed, or determined, or by the manufacturer or owner thereof, if the same has been procured otherwise than by purchase, or agreement of purchase, or by the duly authorized agent of such purchaser, seller, manufacturer, or owner.

"D. That all such invoices shall, at or before the shipment of the merchandise, be produced to the consular officer of the United States of the consular district in which the merchandise was manufactured, or purchased, or contracted to be delivered from, or when purchases or agreements for purchase are made in several places, in the consular district where the merchandise is assembled for shipment, as the case may be, for export to the United States, and shall have indorsed thereon, when so produced, a declaration signed by the purchaser, seller, manufacturer, owner, or agent, setting forth that the invoice is in all respects correct and true and was made at the place from which the merchandise is to be exported to the United States; that it contains, if the merchandise was obtained by purchase, or agreement for purchase, a true and full statement of the time when, the place where, the person from whom the same was purchased, or agreed to be purchased, and the actual cost thereof, or price agreed upon, fixed, or determined, and of all charges thereon, as provided by this Act; and that no discounts, rebates, or commissions are contained in the invoice but such as have been actually allowed thereon, and that all drawbacks or bounties received or to be received are shown therein; and when obtained in any other manner than by purchase, or agreement of purchase, the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value is the price at which the merchandise described in the invoice is freely offered for sale to all purchasers in said markets, and that it is the price which the manufacturer or owner making the declaration would have received, and was willing to receive, for such merchandise sold in the ordinary course of trade in the usual wholesale quantities, and that it includes all charges thereon as provided by this Act, and the actual quantity thereof; and that no different invoice of the merchandise mentioned in the invoice so produced has been or will be furnished to anyone. If the merchandise was actually purchased, or agreed to be purchased, the declaration shall also contain a statement that the currency in which such invoice is made out is that which was actually paid for the merchandise by the purchaser, or agreed to be paid, fixed, or determined.

"E. That, except in case of personal effects accompanying the passenger, no importation of any merchandise exceeding $100 in value shall be admitted to entry without the production of a duly certified invoice thereof as required by law, or of an affidavit made by the owner, importer, or consignee,

before the collector or his deputy, showing why it is impracticable to produce such invoice; and no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid, unless such affidavit be accompanied by a statement in the form of an invoice, or otherwise, showing the actual cost of such merchandise, if purchased, or if obtained otherwise than by purchase, the actual market value or wholesale price thereof at the time of exportation to the United States in the principal markets of the country from which the same has been imported, which statement shall be verified by the oath of the owner, importer, consignee, or agent desiring to make entry of the merchandise, to be administered by the collector or his deputy, and it shall be lawful for the collector or his deputy to examine the deponent under oath, touching the sources of his knowledge, information, or belief in the premises, and to require him to produce any letter, paper, or statement of account in his possession, or under his control, which may assist the officers of customs in ascertaining the actual value of the importation or any part thereof, and in default of such production, when so requested, such owner, importer, consignee, or agent shall be thereafter debarred from producing any such letter, paper, or statement for the purpose of avoiding any additional duty, penalty, or forfeiture incurred under this Act, unless he shall show to the satisfaction of the court or the officers of the customs, as the case may be, that it was not in his power to produce the same when so demanded; and no merchandise shall be admitted to entry under the provisions of this section unless the collector shall be satisfied that the failure to produce a duly certified invoice is due to causes beyond the control of the owner, consignee, or agent thereof: *Provided,* That the Secretary of the Treasury may make regulations by which books, magazines, and other periodicals published and imported in successive parts, numbers, or volumes, and entitled to be imported free of duty, shall require but one declaration for the entire series. And when entry of merchandise exceeding $100 in value is made by a statement in the form of an invoice, the collector shall require a bond for the production of a duly certified invoice.

"F. That whenever merchandise imported into the United States is entered by invoice, a declaration upon a form to be prescribed by the Secretary of the Treasury, according to the nature of the case, shall be filed with the collector of the port at the time of entry by the owner, importer, consignee, or agent, which declaration so filed shall be duly signed by the owner, importer, consignee, or agent before the collector, or before a notary public or other officer duly authorized by law to administer oaths and take acknowledgments, under regulations to be prescribed by the Secretary of the Treasury: *Provided,* That if any of the invoices or bills of lading of any merchandise imported in any one vessel which should otherwise be embraced in said entry have not been received at the date of the entry the declaration may state the fact, and thereupon such merchandise, of which the invoices or bills of

lading are not produced, shall not be included in such entry, but may be entered subsequently. That the Secretary of the Treasury and the Secretary of Commerce are hereby authorized and directed to establish from time to time for statistical purposes a list or enumeration of articles in such detail as in their judgment may be necessary comprehending all goods, wares, and merchandise imported into the United States, and that as a part of the declaration herein provided there shall be either attached thereto or included therein an accurate statement specifying, in the terms of the said detailed list or enumeration, the kinds and quantities of all merchandise imported, and the value of the total quantity of each kind of article, and it shall be the duty of the consular officer, to whom the invoice shall be produced, to require such information to be given.

"G. That if any consignor, seller, owner, importer, consignee, agent, or other person or persons, shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall make any false statement in the declarations provided for in paragraph F without reasonable cause to believe the truth of such statement, or shall aid or procure the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties, or any portion thereof, accruing upon the merchandise, or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such person or persons shall upon conviction be fined for each offense a sum not exceeding $5,000, or be imprisoned for a time not exceeding two years, or both, in the discretion of the court: *Provided,* That nothing in this section shall be construed to relieve imported merchandise from forfeiture by reason of such false statement or for any cause elsewhere provided by law.

"H. That if any consignor, seller, owner, importer, consignee, agent, or other person or persons shall enter or introduce, or attempt to enter or introduce, into the commerce of the United States any imported merchandise by means of any fraudulent or false invoice, declaration, affidavit, letter, paper, or by means of any false statement, written or verbal, or by means of any false or fraudulent practice or appliance whatsoever, or shall make any false statement in the declarations provided for in paragraph F without reasonable cause to believe the truth of such statement, or shall aid or procure the making of any such false statement as to any matter material thereto without reasonable cause to believe the truth of such statement, or shall be guilty of any willful act or omission by means whereof the United States shall or may be deprived of the lawful duties or any portion thereof, accruing upon

the merchandise or any portion thereof, embraced or referred to in such invoice, declaration, affidavit, letter, paper, or statement, or affected by such act or omission, such merchandise, or the value thereof, to be recovered from such person or persons, shall be forfeited, which forfeiture shall only apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles of merchandise to which such fraud or false paper or statement relates. That the arrival within the territorial limits of the United States of any merchandise consigned for sale and remaining the property of the shipper or consignor, and the acceptance of a false or fraudulent invoice thereof by the consignee or the agent of the consignor, or the existence of any other facts constituting an attempted fraud, shall be deemed, for the purposes of this paragraph, to be an attempt to enter such merchandise notwithstanding no actual entry has been made or offered.

"I. That the owner, consignee, or agent of any imported merchandise may, at the time when he shall make entry of such merchandise, but not after either the invoice or the merchandise has come under the observation of the appraiser, make such addition in the entry to or such deduction from the cost or value given in the invoice or pro forma invoice or statement in form of an invoice, which he shall produce with his entry, as in his opinion may raise or lower the same to the actual market value or wholesale price of such merchandise at the time of exportation to the United States, in the principal markets of the country from which the same has been imported; and the collector within whose district any merchandise may be imported or entered, whether the same has been actually purchased or procured otherwise than by purchase, shall cause the actual market value or wholesale price of such merchandise to be appraised; and if the appraised value of any article of imported merchandise subject to an ad valorem duty or to a duty based upon or regulated in any manner by the value thereof shall exceed the value declared in the entry, there shall be levied, collected, and paid, in addition to the duties imposed by law on such merchandise, an additional duty of 1 per centum of the total appraised value thereof for each 1 per centum that such appraised value exceeds the value declared in the entry: *Provided*, That the additional duties shall only apply to the particular article or articles in each invoice that are so undervalued and shall not be imposed upon any article upon which the amount of duty imposed by law on account of the appraised value does not exceed the amount of duty that would be imposed if the appraised value did not exceed the entered value, and shall be limited to 75 per centum of the appraised value of such article or articles. Such additional duties shall not be construed to be penal, and shall not be remitted nor payment thereof in any way avoided except in cases arising from a manifest clerical error, nor shall they be refunded in case of exportation of the merchandise, or on any other account, nor shall they be subject to the benefit of drawback: *Provided*, That if the appraised value of any

merchandise shall exceed the value declared in the entry by more than 75 per centum, except when arising from a manifest clerical error, such entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in case of forfeiture for violation of the customs laws, and in any legal proceeding other than a criminal prosecution that may result from such seizure, the undervaluation as shown by the appraisal shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall rebut such presumption of fraudulent intent by sufficient evidence. The forfeiture provided for in this section shall apply to the whole of the merchandise or the value thereof in the case or package containing the particular article or articles in each invoice which are undervalued: *Provided further,* That all additional duties, penalties, or forfeitures applicable to merchandise entered by a duly certified invoice shall be alike applicable to merchandise entered by a pro forma invoice or statement in the form of an invoice, and no forfeiture or disability of any kind incurred under the provisions of this section shall be remitted or mitigated by the Secretary of the Treasury. The duty shall not, however, be assessed in any case upon an amount less than the entered value, unless by direction of the Secretary of the Treasury in cases in which the importer certifies at the time of entry that the entered value is higher than the foreign market value and that the goods are so entered in order to meet advances by the appraiser in similar cases then pending on appeal for reappraisement, and the importer's contention shall subsequently be sustained by a final decision on reappraisement, and it shall appear that the action of the importer on entry was taken in good faith, after due diligence and inquiry on his part, and the Secretary of the Treasury shall accompany his directions with a statement of his conclusions and his reasons therefor.

"J. That when merchandise entered for customs duty has been consigned for sale by or on account of the manufacturer thereof, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall, at the time of the entry of such merchandise, present to the collector of customs at the port where such entry is made, as a part of such entry, and in addition to the certified invoice or statement in the form of an invoice required by law, a statement signed by such manufacturer, declaring the cost of production of such merchandise, such cost to include all the elements of cost as stated in paragraph L of this Act. When merchandise entered for customs duty has been consigned for sale by or on account of a person other than the manufacturer of such merchandise, to a person, agent, partner, or consignee in the United States, such person, agent, partner, or consignee shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, as a part of such entry, a statement signed by the consignor thereof, declaring that the merchandise was actually purchased

by him or for his account, and showing the time when, the place where, and from whom he purchased the merchandise, and in detail the price he paid for the same: *Provided*, That the statements required by this section shall be made in triplicate, and shall bear the attestation of the consular officer of the United States resident within the consular district wherein the merchandise was manufactured, if consigned by the manufacturer or for his account, or from whence it was imported when consigned by a person other than the manufacturer, one copy thereof to be delivered to the person making the statement, one copy to be transmitted with the triplicate invoice of the merchandise to the collector of the port in the United States to which the merchandise is consigned, and the remaining copy to be filed in the consulate.

"K. That it shall be the duty of the appraisers of the United States, and every one of them, and every person who shall act as such appraiser, or of the collector, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate, and appraise (any invoice or affidavit thereto or statement of cost, or of cost of production to the contrary notwithstanding) the actual market value and wholesale price of the merchandise at the time of exportation to the United States, in the principal markets of the country whence the same has been imported, and the number of yards, parcels, or quantities, and actual market value or wholesale price of every of them, as the case may require.

"L. That when the actual market value, as defined by law, of any article of imported merchandise, wholly or partly manufactured and subject to an ad valorem duty, or to a duty based in whole or in part on value, can not be ascertained to the satisfaction of the appraising officer, such officer shall use all available means in his power to ascertain the cost of production of such merchandise at the time of exportation to the United States, and at the place of manufacture, such cost of production to include the cost of materials and of fabrication, and all general expenses to be estimated at not less than 10 per centum, covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise ready for shipment, and an addition of not less than 8 nor more than 50 per centum upon the total cost as thus ascertained; and in no case shall such merchandise be appraised upon original appraisal or reappraisement at less than the total cost of production as thus ascertained. The actual market value or wholesale price, as defined by law, of any imported merchandise which is consigned for sale in the United States, or which is sold for exportation to the United States, and which is not actually sold or freely offered for sale in usual wholesale quantities in the open market of the country of exportation to all purchasers, shall not in any case be appraised at less than the wholesale price at which such or similar imported merchandise is actually sold or freely offered for sale in usual wholesale quantities in the United States in the open market, due allowance by deduction being made for estimated duties

thereon, cost of transportation, insurance and other necessary expenses from the place of shipment to the place of delivery, and a commission not exceeding 6 per centum, if any has been paid or contracted to be paid on consigned goods, or profits not to exceed 8 per centum and a reasonable allowance for general expenses (not to exceed 8 per centum) on purchased goods.

"M. That the appraiser shall revise and correct the reports of the assistant appraisers as he may judge proper, and the appraiser, or, at ports where there is no appraiser, the person acting as such, shall report to the collector his decision as to the value of the merchandise appraised. At ports where there is no appraiser the certificate of the customs officer to whom is committed the estimating and collection of duties, of the dutiable value of any merchandise required to be appraised, shall be deemed and taken to be the appraisement of such merchandise. If the collector shall deem the appraisement of any imported merchandise too low, he may, within sixty days thereafter, appeal to reappraisement, which shall be made by one of the general appraisers, or if the importer, owner, agent, or consignee of such merchandise shall deem the appraisement thereof too high, and shall have complied with the requirements of law with respect to the entry and appraisement of merchandise, he may within ten days thereafter appeal for reappraisement by giving notice thereof to the collector in writing. Such appeal shall be deemed to be finally abandoned and waived unless within two days from the date of filing thereof the person who filed such notice shall deposit with the collector of customs a fee of $1 for each entry. Such fee shall be deposited and accounted for as miscellaneous receipts, and in case the appeal in connection with which such fee was deposited shall be finally sustained, in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits. The decision of the general appraiser in cases of reappraisement shall be final and conclusive as to the dutiable value of such merchandise against all parties interested therein, unless the importer, owner, consignee, or agent of the merchandise shall deem the reappraisement of the merchandise too high, and shall, within five days thereafter, give notice to the collector, in writing, of an appeal, or unless the collector shall deem the reappraisement of the merchandise too low, and shall within ten days thereafter appeal for re-reappraisement; in either case the collector shall transmit the invoice and all the papers appertaining thereto to the board of nine general appraisers, to be by rule thereof duly assigned for determination. In such cases the general appraiser and boards of general appraisers shall proceed by all reasonable ways and means in their power to ascertain, estimate, and determine the dutiable value of the imported merchandise, and in so doing may exercise both judicial and inquisitorial functions. In such cases the general appraisers and the Boards of General Appraisers shall give reasonable notice to the importer and the proper representative of the

Government of the time and place of each and every hearing at which the parties or their attorneys shall have opportunity to introduce evidence and to hear and cross-examine the witnesses for the other party, and to inspect all samples and all documentary evidence or other papers offered. Affidavits of persons whose attendance can not be procured may be admitted in the discretion of the general appraiser or Board of General Appraisers. The decision of the appraiser, or the person acting as such (in case where no objection is made thereto, either by the collector or by the importer, owner, consignee, or agent), or the single general appraiser in case of no appeal, or of the board of three general appraisers, in all reappraisement cases, shall be final and conclusive against all parties and shall not be subject to review in any manner for any cause in any tribunal or court, and the collector or the person acting as such shall ascertain, fix, and liquidate the rate and amount of the duties to be paid on such merchandise, and the dutiable costs and charges thereon, according to law; and no reappraisement or re-reappraisement shall be considered invalid because of the absence of the merchandise or samples thereof before the officer or officers making the same, where no party in interest had demanded the inspection of such merchandise or samples, and where the merchandise or samples were reasonably accessible for inspection.

"N. That the decision of the collector as to the rate and amount of duties chargeable upon imported merchandise, or upon merchandise on which duty shall have been assessed, including all dutiable costs and charges, and as to all fees and exactions of whatever character (except duties on tonnage), shall be final and conclusive against all persons interested therein, unless the owner, importer, consignee, or agent of such merchandise, or the person paying such fees, charges, and exactions other than duties, shall, within thirty days after but not before such ascertainment and liquidation of duties, as well in cases of merchandise entered in bond as for consumption, or within fifteen days after the payment of such fees, charges, and exactions, if dissatisfied with such decision imposing a higher rate of duty, or a greater charge, fee, or exaction, than he shall claim to be legally payable, file a protest or protests in writing with the collector, setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto, and if the merchandise is entered for consumption shall pay the full amount of the duties and charges ascertained to be due thereon. Such protest shall be deemed to be finally abandoned and waived unless within thirty days from the date of filing thereof the person who filed such notice or protest shall have deposited with the collector of customs a fee of $1 with respect to each protest. Such fee shall be deposited and accounted for as miscellaneous receipts, and in case the protest in connection with which such fee was deposited shall be finally sustained in whole or in part, such fee shall be refunded to the importer, with the duties found to be collected in excess, from the appropriation for the refund to importers of excess of deposits.

No agreement for a contingent fee in respect to recovery or refund under protest shall be lawful. Compliance with this provision shall be a condition precedent to the validity of the protest and to any refund thereunder, and a violation of this provision shall be punishable by a fine not exceeding $500, or imprisonment for not more than one year, or both.

"Upon such payment of duties, protest, and deposit of protest fee, the collector shall transmit the invoice and all the papers and exhibits connected therewith to the board of nine general appraisers, for due assignment and determination as provided by law; such determination shall be final and conclusive upon all persons interested therein, and the record shall be transmitted to the proper collector or person acting as such, who shall liquidate the entry accordingly, except in cases where an appeal shall be filed in the United States Court of Customs Appeals within the time and in the manner provided for by law.

"O. That the general appraisers, or any of them, are hereby authorized to administer oaths, and said general appraisers, the boards of general appraisers, the local appraisers, or the collectors, as the case may be, may cite to appear before them, and examine upon oath any owner, importer, agent, consignee, or other person touching any matter or thing which they, or either of them, may deem material respecting any imported merchandise then under consideration or previously imported within one year, in ascertaining the classification or dutiable value thereof or the rate or amount of duty; and they, or either of them, may require the production of any letters, accounts, contracts, or invoices relating to said merchandise, and may require such testimony to be reduced to writing, and when so taken it shall be filed and preserved for use or reference until the final decision of the collector, appraiser, or said board of appraisers shall be made respecting the valuation or classification of said merchandise, as the case may be; and such evidence shall be given consideration in all subsequent proceedings relating to such merchandise.

"P. That if any person so cited to appear shall neglect or refuse to attend, or shall decline to answer, or shall refuse to answer in writing any interrogatories, and subscribe his name to his deposition, or to produce such papers when so required by a general appraiser, or a board of general appraisers, or a local appraiser, or a collector, he shall be liable to a penalty of not less than $20 nor more than $500; and if such person be the owner, importer, or consignee, the appraisement which the Board of General Appraisers or local appraiser, or collector where there is no appraiser, may make of the merchandise shall be final and conclusive; and any person who shall willfully and corruptly swear falsely on an examination before any general appraiser, or Board of General Appraisers, or local appraiser or collector, shall be deemed guilty of perjury; and if he is the owner, importer, or consignee, the merchandise shall be forfeited, or the value thereof may be recovered from him.

"Q. That all decisions of the general appraisers and of the

boards of general appraisers, respecting values and rates of duty shall be preserved and filed, and shall be open to inspection under proper regulations to be prescribed by the Secretary of the Treasury. All decisions of the general appraisers shall be reported forthwith to the Secretary of the Treasury and to the Board of General Appraisers on duty at the port of New York, and the report to the board shall be accompanied, whenever practicable, by samples of the merchandise in question, and it shall be the duty of the said board, under the direction of the Secretary of the Treasury, to cause an abstract to be made and published of such decisions of the appraisers as they or he may deem important, to be published either in full, or if full publication shall not be requested by the Secretary or by the board, then by an abstract containing a general description of the merchandise in question, a statement of the facts upon which the decision is based, and of the value and rate of duty fixed in each case, with reference, whenever practicable, by number or other designation, to samples deposited in the place of samples at New York, and such abstracts shall be issued from time to time, at least once in each week, for the information of customs officers and the public.

"R. That whenever imported merchandise is subject to an ad valorem rate of duty, or to a duty based upon or regulated in any manner by the value thereof, the duty shall be assessed upon the actual market value or wholesale price thereof, at the time of exportation to the United States, in the principal markets of the country from whence exported; that such actual market value shall be held to be the price at which such merchandise is freely offered for sale to all purchasers in said markets, in the usual wholesale quantities, and the price which the seller, shipper, or owner would have received, and was willing to receive, for such merchandise when sold in the ordinary course of trade in the usual wholesale quantities, including the value of all cartons, cases, crates, boxes, sacks, casks, barrels, hogsheads, bottles, jars, demijohns, carboys, and other containers or coverings, whether holding liquids or solids, and all other costs, charges, and expenses incident to placing the merchandise in condition, packed ready for shipment to the United States, and if there be used for covering or holding imported merchandise, whether dutiable or free, any unusual article or form designed for use otherwise than in the bona fide transportation of such merchandise to the United States, additional duty shall be levied and collected upon such material or article at the rate to which the same would be subjected if separately imported. That the words "value," or "actual market value," or "wholesale price," whenever used in this Act, or in any law relating to the appraisement of imported merchandise, shall be construed to be the actual market value or wholesale price of such, or similar merchandise comparable in value therewith, as defined in this Act.

"S. Any merchandise deposited in any public or private bonded warehouse may be withdrawn for consumption within three years from the date of original importation, on payment

of the duties and charges to which it may be subject by law at the time of such withdrawal: *Provided,* That nothing herein shall affect or impair existing provisions of law in regard to the disposal of perishable or explosive articles.

"T. That in all suits or informations brought, where any seizure has been made pursuant to any Act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant, and in all actions or proceedings for the recovery of the value of merchandise imported contrary to any Act providing for or regulating the collection of duties on imports or tonnage, the burden of proof shall be upon the defendant: *Provided,* That probable cause is shown for such prosecution, to be judged of by the court.

"U. That if any person, persons, corporations, or other bodies, selling, shipping, consigning, or manufacturing merchandise exported to the United States, shall fail or refuse to submit to the inspection of a duly accredited investigating officer of the United States, when so requested to do, any or all of his books, records, or accounts pertaining to the value or classification of such merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues to levy an additional duty of 15 per centum ad valorem on all such merchandise when imported into the United States: *Provided, however,* That such additional duties shall not be imposed in case the laws of the country of exportation provide for the administration, by its duly authorized officers, of oaths to invoices, or statements of cost, before certification by consuls, and for punishment for false swearing under said oaths, whenever consuls are directed by the Secretary of State, under section twenty-eight hundred and sixty-two of the Revised Statutes, to require such oaths before certification of the invoices.

"V. That if any person, persons, corporations, or other bodies, engaged in the importation of merchandise into the United States or engaged in dealing with such imported merchandise, shall fail or refuse to submit to the inspection of a duly accredited investigating officer of the United States, upon request so to do from the chief officer of customs at the port where such merchandise is entered, any or all of his books, records, or accounts pertaining to the value or classification of any such imported merchandise, then the Secretary of the Treasury, in his discretion, is authorized while such failure or refusal continues, to assess additional duty of 15 per centum on all merchandise consigned to or imported by, or shipped, or intended for delivery, to such person, persons, corporations, or other bodies so failing or refusing.

"W. That where merchandise purchased or manufactured in different consular districts in the same country is assembled for shipment and embraced in a single invoice and consulated at the shipping point, such invoice shall have attached thereto the original bills or invoices or statements in the nature of such, showing the prices actually paid, contracted to be paid, fixed, or determined, and in connection with each such pur-

chase or consignment the invoice shall state all charges and expenses as provided in paragraph R of this section.

"X. No allowance shall be made in the estimation and liquidation of duties for shortage or nonimportation caused by decay, destruction, or injury to fruit or other perishable articles imported into the United States whereby their commercial value has been destroyed, unless under regulations prescribed by the Secretary of the Treasury. Proof to ascertain such destruction or nonimportation shall be lodged with the collector of customs of the port where such merchandise has been landed, or the person acting as such, within ten days after the landing of such merchandise. The provisions hereof shall apply whether or not the merchandise has been entered, and whether or not the duties have been paid or secured to be paid, and whether or not a permit of delivery has been granted to the owner or consignee. Nor shall any allowance be made for damage, but the importers may within ten days after entry abandon to the United States all or any portion of goods, wares, or merchandise of every description included in any invoice and be relieved from the payment of duties on the portion so abandoned: *Provided*, That the portion so abandoned shall amount to 10 per centum or more of the total value or quantity of the invoice. The right of abandonment herein provided for may be exercised whether the goods, wares, or merchandise have been damaged or not, or whether or not the same have any commercial value: *Provided further*, That section twenty-eight hundred and ninety-nine of the Revised Statutes, relating to the return of packages unopened for appraisement, shall in no wise prohibit the right of importers to make all needful examinations to determine whether the right to abandon accrues, or whether by reason of total destruction there is a nonimportation in whole or in part. All merchandise abandoned to the Government by the importers shall be delivered by the importers thereof at such place within the port of arrival as the chief officer of customs may direct, and on the failure of the importers to comply with the direction of the collector or the chief officer of customs, as the case may be, the abandoned merchandise shall be disposed of by the customs authorities under such regulations as the Secretary of the Treasury may prescribe, at the expense of such importers. Where imported fruit or perishable goods have been condemned at the port of original entry within ten days after landing, by health officers or other legally constituted authorities, the importers or their agents shall, within twenty-four hours after such condemnation, lodge with the collector, or the person acting as collector, of said port, notice thereof in writing, together with an invoice description and the quantity of the articles condemned, their location, and the name of the vessel in which imported. Upon receipt of said notice the collector, or person acting as collector, shall at once cause an investigation and a report to be made in writing by at least two customs officers touching the identity and quantity of fruit or perishable goods condemned, and unless proof to ascertain the shortage or nonimportation of fruit or perishable

goods shall have been lodged as herein required, or if the importer or his agent fails to notify the collector of such condemnation proceedings as herein provided, proof of such shortage or nonimportation shall not be deemed established and no allowance shall be made in the liquidation of duties chargeable thereon.

"Y. That whenever it shall be shown to the satisfaction of the Secretary of the Treasury that, in any case of unascertained or estimated duties, or payments made upon appeal, more money has been paid to or deposited with a collector of customs than, as has been ascertained by final liquidation thereof, the law required to be paid or deposited, the Secretary of the Treasury shall direct the Treasurer to refund and pay the same out of any money in the Treasury not otherwise appropriated. The necessary moneys therefor are hereby appropriated, and this appropriation shall be deemed a permanent indefinite appropriation; and the Secretary of the Treasury is hereby authorized to correct manifest clerical errors in any entry or liquidation for or against the United States, at any time within one year of the date of such entry, but not afterwards: *Provided*, That the Secretary of the Treasury shall, in his annual report to Congress, give a detailed statement of the various sums of money refunded under the provisions of this Act or of any other Act of Congress relating to the revenue, together with copies of the rulings under which repayments were made.

"Z. That, from and after the taking effect of this Act, no collector or other officer of the customs shall be in any way liable to any owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or decisions as to the classification of said merchandise or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said merchandise, or any other matter or thing as to which said owner, importer, consignee, or agent of such merchandise might, under this Act, be entitled to appeal from the decision of said collector or other officer, or from any board of appraisers.

"AA. That any person who shall give, or offer to give, or promise to give, any money or thing of value, directly or indirectly, to any officer or employee of the United States in consideration of or for any act or omission contrary to law in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or of the liquidation of the entry thereof, or shall by threats or demands or promises of any character attempt to improperly influence or control any such officer or employee of the United States as to the performance of his official duties shall, on conviction thereof, be fined not exceeding $2,000, or be imprisoned at hard labor not more than one year, or both, in the discretion of the court; and evidence of such giving, or offering, or promising to give, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such giving or offering or promising was contrary to law, and shall put

upon the accused the burden of proving that such act was innocent and not done with an unlawful intention.

"BB. That any officer or employee of the United States who shall, excepting for lawful duties or fees, solicit, demand, exact, or receive from any person, directly or indirectly, any money or thing of value in connection with or pertaining to the importation, appraisement, entry, examination, or inspection of goods, wares, or merchandise, including herein any baggage or liquidation of the entry thereof, on conviction thereof shall be fined not exceeding $5,000, or be imprisoned at hard labor not more than two years, or both, in the discretion of the court; and evidence of such soliciting, demanding, exacting, or receiving, satisfactory to the court in which such trial is had, shall be regarded as prima facie evidence that such soliciting, demanding, exacting, or receiving was contrary to law, and shall put upon the accused the burden of proving that such act was innocent and not with an unlawful intention.

"CC. That any baggage or personal effects arriving in the United States in transit to any foreign country may be delivered by the parties having it in charge to the collector of the proper district, to be by him retained, without the payment or exaction of any import duty, or to be forwarded by such collector to the collector of the port of departure and to be delivered to such parties on their departure for their foreign destination, under such rules and regulations as the Secretary of the Treasury may prescribe."

SECTION IV.

A. That for the purpose of readjusting the present duties on importations into the United States and at the same time to encourage the export trade of this country, the President of the United States is authorized and empowered to negotiate trade agreements with foreign nations wherein mutual concessions are made looking toward freer trade relations and further reciprocal expansion of trade and commerce: *Provided, however,* That said trade agreements before becoming operative shall be submitted to the Congress of the United States for ratification or rejection.

B. That nothing in this Act contained shall be so construed as to abrogate or in any manner impair or affect the provisions of the treaty of commercial reciprocity concluded between the United States and the Republic of Cuba on the eleventh day of December, nineteen hundred and two, or the provisions of the Act of Congress heretofore passed for the execution of the same except as to the proviso of article eight of said treaty, which proviso is hereby abrogated and repealed.

C. That there shall be levied, collected, and paid upon all articles coming into the United States from the Philippine Islands the rates of duty which are required to be levied, collected, and paid upon like articles imported from foreign countries: *Provided,* That all articles, the growth or product of

or manufactured in the Philippine Islands from materials the growth or product of the Philippine Islands or of the United States, or of both, or which do not contain foreign materials to the value of more than 20 per centum of their total value, upon which no drawback of customs duties has been allowed therein, coming into the United States from the Philippine Islands shall hereafter be admitted free of duty: *Provided, however,* That in consideration of the exemptions aforesaid, all articles, the growth, product, or manufacture of the United States, upon which no drawback of customs duties has been allowed therein, shall be admitted to the Philippine Islands from the United States free of duty: *And provided further,* That the free admission, herein provided, of such articles, the growth, product, or manufacture of the United States, into the Philippine Islands, or of the growth, product, or manufacture, as hereinbefore defined, of the Philippine Islands into the United States, shall be conditioned upon the direct shipment thereof, under a through bill of lading, from the country of origin to the country of destination: *Provided,* That direct shipment shall include shipments in bond through foreign territory contiguous to the United States: *Provided, however,* That if such articles become unpacked while en route by accident, wreck, or other casualty, or so damaged as to necessitate their repacking, the same shall be admitted free of duty upon satisfactory proof that the unpacking occurred through accident or necessity and that the merchandise involved is the identical merchandise originally shipped from the United States or the Philippine Islands, as the case may be, and that its condition has not been changed except for such damage as may have been sustained: *And provided,* That there shall be levied, collected, and paid, in the United States, upon articles, goods, wares, or merchandise coming into the United States from the Philippine Islands, a tax equal to the internal-revenue tax imposed in the United States upon the like articles, goods, wares, or merchandise of domestic manufacture; such tax to be paid by internal-revenue stamp or stamps, to be provided by the Commissioner of Internal Revenue, and to be affixed in such manner and under such regulations as he, with the approval of the Secretary of the Treasury, shall prescribe; and such articles, goods, wares, or merchandise, shipped from said islands to the United States, shall be exempt from the payment of any tax imposed by the internal-revenue laws of the Philippine Islands: *And provided further,* That there shall be levied, collected, and paid in the Philippine Islands, upon articles, goods, wares, or merchandise going into the Philippine Islands from the United States, a tax equal to the internal-revenue tax imposed in the Philippine Islands upon the like articles, goods, wares, or merchandise of Philippine Islands manufacture; such tax to be paid by internal-revenue stamps or otherwise, as provided by the laws in the Philippine Islands; and such articles, from the United States shall be exempt from the payment of any tax imposed by the internal-revenue laws of the United

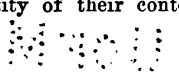
States: *And provided further,* That in addition to the customs taxes imposed in the Philippine Islands, there shall be levied, collected, and paid therein upon articles, goods, wares, or merchandise imported into the Philippine Islands from countries other than the United States the internal-revenue tax imposed by the Philippine Government on like articles manufactured and consumed in the Philippine Islands or shipped thereto for consumption therein, from the United States: *And provided further,* That from and after the passage of this Act all internal revenues collected in or for account of the Philippine Islands shall accrue intact to the general government thereof and be paid into the insular treasury: *And provided further,* That section thirteen of "An Act to raise revenue for the Philippine Islands, and for other purposes," approved August fifth, nineteen hundred and nine, is hereby repealed.

D. That articles, goods, wares, or merchandise going into Porto Rico from the United States shall be exempted from the payment of any tax imposed by the internal-revenue laws of the United States.

E. That whenever any country, dependency, colony, province, or other political subdivision of government shall pay or bestow, directly or indirectly, any bounty or grant upon the exportation of any article or merchandise from such country, dependency, colony, province, or other political subdivision of government, and such article or merchandise is dutiable under the provisions of this Act, then upon the importation of any such article or merchandise into the United States, whether the same shall be imported directly from the country of production or otherwise, and whether such article or merchandise is imported in the same condition as when exported from the country of production or has been changed in condition by remanufacture or otherwise, there shall be levied and paid, in all such cases, in addition to the duties otherwise imposed by this Act, an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed. The net amount of all such bounties or grants shall be from time to time ascertained, determined, and declared by the Secretary of the Treasury, who shall make all needful regulations for the identification of such articles and merchandise and for the assessment and collection of such additional duties.

F. Subsection 1. That all articles of foreign manufacture or production, which are capable of being marked, stamped, branded, or labeled, without injury, shall be marked, stamped, branded, or labeled in legible English words, in a conspicuous place that shall not be covered or obscured by any subsequent attachments or arrangements, so as to indicate the country of origin. Said marking, stamping, branding, or labeling shall be as nearly indelible and permanent as the nature of the article will permit.

All packages containing imported articles shall be marked, stamped, branded, or labeled so as to indicate legibly and plainly, in English words, the country of origin and the quantity of their contents, and until marked in accordance with



the directions prescribed in this section no articles or packages shall be delivered to the importer.

Should any article or package of imported merchandise be marked, stamped, branded, or labeled so as not accurately to indicate the quantity, number, or measurement actually contained in such article or package, no delivery of the same shall be made to the importer until the mark, stamp, brand, or label, as the case may be, shall be changed so as to conform to the facts of the case.

The Secretary of the Treasury shall prescribe the necessary rules and regulations to carry out the foregoing provision.

F. Subsection 2. If any person shall fraudulently violate any of the provisions of this Act relating to the marking, stamping, branding, or labeling of any imported articles or packages; or shall fraudulently deface, destroy, remove, alter, or obliterate any such marks, stamps, brands, or labels with intent to conceal the information given by or contained in such marks, stamps, brands, or labels, he shall upon conviction be fined in any sum not exceeding $5,000, or be imprisoned for any time not exceeding one year, or both.

G. Subsection 1. That all persons are prohibited from importing into the United States from any foreign country any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation, figure, or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever for the prevention of conception or for causing unlawful abortion, or any lottery ticket, or any advertisement of any lottery. No such articles, whether imported separately or contained in packages with other goods entitled to entry, shall be admitted to entry; and all such articles shall be proceeded against, seized, and forfeited by due course of law. All such prohibited articles and the package in which they are contained in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as hereinafter prescribed, unless it appears to the satisfaction of the collector of customs that the obscene articles contained in the package were inclosed therein without the knowledge or consent of the importer, owner, agent, or consignee: *Provided,* That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this subsection.

G. Subsection 2. That whoever, being an officer, agent, or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offense be punishable by a fine of not more than $5,000, or by imprisonment at hard labor for not more than ten years, or both.

G. Subsection 3. That any circuit or district judge of the United States, within the proper district, before whom complaint in writing of any violation of the two preceding sections is made, to the satisfaction of such judge, and founded on knowledge or belief, and if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to the Constitution, a warrant directed to the marshal or any deputy marshal in the proper district, directing him to search for, seize, and take possession of any such article or thing mentioned in the two preceding sections, and to make due and immediate return thereof, to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in the case of municipal seizure, and with the same right of appeal or writ of error.

H. Subsection 1. That the importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided,* That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this section into effect, or to suspend the same as herein provided, and to send copies thereof to the proper officers in the United States and to such officers or agents of the United States in foreign countries as he shall judge necessary.

H. Subsection 2. That any person convicted of a willful violation of any of the provisions of the preceding subsection shall be fined not exceeding $500, or imprisoned not exceeding one year, or both, in the discretion of the court.

I. That all goods, wares, articles, and merchandise manufactured wholly or in part in any foreign country by convict labor shall not be entitled to entry at any of the ports of the United States, and the importation thereof is hereby prohibited, and the Secretary of the Treasury is authorized and directed to prescribe such regulations as may be necessary for the enforcement of this provision.

J. Subsection 1. That a discriminating duty of 10 per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, or merchandise which shall be imported in vessels not of the United States, or which being the production or manufacture of any foreign country not contiguous to the United States, shall come into the United States from such contiguous country; but this discriminating duty shall not apply to goods, wares, or merchandise which shall be imported in vessels not of the United States entitled at the time of such importation by treaty or convention or Act of Congress to be entered in the ports of the United States on payment of the same duties as shall then be payable on goods, wares, and merchandise im-

ported in vessels of the United States, nor to such foreign products or manufactures as shall be imported from such contiguous countries in the usual course of strictly retail trade.

J. Subsection 2. That no goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture, or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship, or vessel, and cargo shall be liable to be seized, prosecuted, and condemned in like manner, and under the same regulations, restrictions, and provisions as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several revenue laws.

J. Subsection 3. That the preceding subsection shall not apply to vessels or goods, wares, or merchandise imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.

J. Subsection 4. That machinery or other articles to be altered or repaired, molders' patterns for use in the manufacture of castings intended to be and actually exported within six months from the date of importation thereof, models of women's wearing apparel imported by manufacturers for use as models in their own establishments, and not for sale, samples solely for use in taking orders for merchandise, articles intended solely for experimental purposes, and automobiles, motor cycles, bicycles, aeroplanes, airships, balloons, motor boats, racing shells, teams, and saddle horses, and similar vehicles and craft brought temporarily into the United States by nonresidents for touring purposes or for the purpose of taking part in races or other specific contests, may be admitted without the payment of duty under bond for their exportation within six months from the date of importation and under such regulations and subject to such conditions as the Secretary of the Treasury may prescribe: *Provided*, That no article shall be entitled to entry under this section that is intended for sale or which is imported for sale on approval.

J. Subsection 5. That all materials of foreign production which may be necessary for the construction of naval vessels or other vessels of the United States, vessels built in the United States for foreign account and ownership, or for the purpose of being employed in the foreign or domestic trade, and all such materials necessary for the building of their machinery, and all articles necessary for their outfit and equipment, may be imported in bond under such regulations as the Secretary of the Treasury may prescribe; and upon proof

that such materials have been used for such purposes no duties shall be paid thereon.

J. Subsection 6. That all articles of foreign production needed for the repair of naval vessels of, or other vessels owned or used by, the United States and vessels now or hereafter registered under the laws of the United States may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.

J. Subsection 7. That a discount of 5 per centum on all duties imposed by this Act shall be allowed on such goods, wares, and merchandise as shall be imported in vessels admitted to registration under the laws of the United States: *Provided,* That nothing in this subsection shall be so construed as to abrogate or in any manner impair or affect the provisions of any treaty concluded between the United States and any foreign nation.

K. The privilege of purchasing supplies from public warehouses, free of duty, and from bonded manufacturing warehouses, free of duty or of internal-revenue tax, as the case may be, shall be extended, under such regulations as the Secretary of the Treasury shall prescribe, to the vessels of war of any nation in ports of the United States which may reciprocate such privileges toward the vessels of war of the United States in its ports.

L. That whenever any vessel laden with merchandise, in whole or in part subject to duty, has been sunk in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised free from the payment of any duty thereupon, but under such regulations as the Secretary of the Treasury may prescribe.

M. That all articles manufactured in whole or in part of imported materials, or of materials subject to internal-revenue tax, and intended for exportation without being charged with duty, and without having an internal-revenue stamp affixed thereto, shall, under such regulations as the Secretary of the Treasury may prescribe, in order to be so manufactured and exported, be made and manufactured in bonded warehouses similar to those known and designated in Treasury Regulations as bonded warehouses, class six: *Provided,* That the manufacturer of such articles shall first give satisfactory bonds for the faithful observance of all the provisions of law and of such regulations as shall be prescribed by the Secretary of the Treasury: *Provided further,* That the manufacture of distilled spirits from grain, starch, molasses, or sugar, including all dilutions or mixtures of them or either of them, shall not be permitted in such manufacturing warehouses.

Whenever goods manufactured in any bonded warehouse established under the provisions of the preceding paragraph shall be exported directly therefrom or shall be duly laden for transportation and immediate exportation under the super-

vision of the proper officer who shall be duly designated for that purpose, such goods shall be exempt from duty and from the requirements relating to revenue stamps.

Any materials used in the manufacture of such goods, and any packages, coverings, vessels, brands, and labels used in putting up the same may, under the regulations of the Secretary of the Treasury, be conveyed without the payment of revenue tax or duty into any bonded manufacturing warehouse, and imported goods may, under the aforesaid regulations, be transferred without the exaction of duty from any bonded warehouse into any bonded manufacturing warehouse; but this privilege shall not be held to apply to implements, machinery, or apparatus to be used in the construction or repair of any bonded manufacturing warehouse or for the prosecution of the business carried on therein.

No articles or materials received into such bonded manufacturing warehouse shall be withdrawn or removed therefrom except for direct shipment and exportation or for transportation and immediate exportation in bond to foreign countries or to the Philippine Islands under the supervision of the officer duly designated therefor by the collector of the port, who shall certify to such shipment and exportation, or ladening for transportation, as the case may be, describing the articles by their mark or otherwise, the quantity, the date of exportation, and the name of the vessel: *Provided,* That the waste material or by-products incident to the processes of manufacture, including waste derived from cleaning rice in bonded warehouses under Act of March twenty-fourth, eighteen hundred and seventy-four, in said bonded warehouses may be withdrawn for domestic consumption on the payment of duty equal to the duty which would be assessed and collected, by law, if such waste or by-products were imported from a foreign country. All labor performed and services rendered under these provisions shall be under the supervision of a duly designated officer of the customs and at the expense of the manufacturer.

A careful account shall be kept by the collector of all merchandise delivered by him to any bonded manufacturing warehouse, and a sworn monthly return, verified by the customs officers in charge, shall be made by the manufacturers containing a detailed statement of all imported merchandise used by him in the manufacture of exported articles.

Before commencing business the proprietor of any manufacturing warehouse shall file with the Secretary of the Treasury a list of all the articles intended to be manufactured in such warehouse, and state the formula of manufacture and the names and quantities of the ingredients to be used therein.

Articles manufactured under these provisions may be withdrawn under such regulations as the Secretary of the Treasury may prescribe for transportation and delivery into any bonded warehouse at an exterior port for the sole purpose of immediate export therefrom: *Provided,* That cigars manufactured in whole of tobacco imported from any one country, made and manufactured in such bonded manufacturing warehouses, may be withdrawn for home consumption upon the payment of the

duties on such tobacco in its condition as imported under such regulations as the Secretary of the Treasury may prescribe, and the payment of the internal-revenue tax accruing on such cigars in their condition as withdrawn, and the boxes or packages containing such cigars shall be stamped to indicate their character, origin of tobacco from which made, and place of manufacture.

The provisions of Revised Statutes thirty-four hundred and thirty-three shall, so far as may be practicable, apply to any bonded manufacturing warehouse established under this Act and to the merchandise conveyed therein.

N. Subsection 1. That the works of manufacturers engaged in smelting or refining, or both, of ores and crude metals, may upon the giving of satisfactory bonds be designated as bonded smelting warehouses. Ores or crude metals may be removed from the vessel or other vehicle in which imported, or from a bonded warehouse, into a bonded smelting warehouse without the payment of duties thereon and there smelted or refined, or both, together with ores or crude metals of home or foreign production: *Provided,* That the bonds shall be charged with the amount of duties payable upon such ores and crude metals at the time of their importation, and the several charges against such bonds may be canceled upon the exportation or delivery to a bonded manufacturing warehouse established under paragraph M of this section of an amount of the same kind of metal equal to the actual amount of dutiable metal producible from the smelting or refining, or both, of such ores or crude metals as determined from time to time by the Secretary of the Treasury: *And provided further,* That the said metals so producible, or any portion thereof, may be withdrawn for domestic consumption, or transferred to a bonded customs warehouse, and withdrawn therefrom, and the several charges against the bonds canceled upon the payment of the duties chargeable against an equivalent amount of ores or crude metals from which said metal would be producible in their condition as imported: *And provided further,* That on the arrival of the ores and crude metals at such establishments they shall be sampled and assayed according to commercial methods under the supervision of Government officers, to be appointed by the Secretary of the Treasury and at the expense of the manufacturer: *Provided further,* That antimonial lead produced in said establishments may be withdrawn for consumption upon the payment of the duties chargeable against it as type metal under existing law and the charges against the bonds canceled in a similar sum: *Provided further,* That all labor performed and services rendered pursuant to this section shall be under the supervision of an officer of the customs, to be appointed by the Secretary of the Treasury, and at the expense of the manufacturer: *Provided further,* That all regulations for the carrying out of this section shall be prescribed by the Secretary of the Treasury.

SUBSECTION 2. That from and after the first day of January, nineteen hundred and fourteen, under such regulations as the Commissioner of Internal Revenue, with the approval

of the Secretary of the Treasury may prescribe, any farmer or association of farmers, any fruit grower or association of fruit growers, or other person or persons may manufacture alcohol free of tax for denaturization only, out of any of the products of farms, fruit orchards, or any substance whatever, on condition that such alcohol shall be directly conveyed from the still by continuous closed pipes to locked and sealed receptacles in which the same may be rendered unfit for use as an intoxicating beverage by an admixture of such denaturing materials as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, or where such alcohol is of insufficient proof to be denatured, the same may be transferred in bond from such locked and sealed receptacles to a central distilling and denaturing plant as hereinafter provided.

That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may authorize the establishment of central distilling and denaturing plants to which alcohol produced under the provisions of this Act, free of tax, may be transferred, redistilled and denatured under such regulations, and upon the execution of such notices and bonds as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

That any central distilling and denaturing plant provided for in section two of this Act may, in addition to the spirits produced under section one of this Act, use any of the products of farms, fruit orchards, or any substance whatever, for the manufacture of alcohol for denaturation only: *Provided*, That at such distilleries the use of cisterns or tanks of such size and construction as may be deemed expedient shall be permitted in lieu of distillery bonded warehouses under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

That any person who under the provisions of this Act shall fail to register, or shall falsely register, any still or distilling apparatus used by him, or who shall fraudulently remove or conceal any distilled spirits produced by him, or who shall fail to comply with all the requirements of this Act, or any regulations issued pursuant thereto, respecting the production and denaturization of distilled spirits; and any person who shall recover or attempt to recover by redistillization or by any other process or means, any distilled spirits after the same has been denatured, shall, on conviction, for each offense, be fined not more than $5,000 or be imprisoned for not more than five years, or both, and shall in addition thereto forfeit to the United States all real and personal property used in connection therewith.

That subsection two of section thirty-two hundred and forty-four of the Revised Statutes of the United States shall not apply to stills and worms manufactured for use in distilling, provided for in section one of this Act, but the manufacturer or owner of such distilling apparatus shall give notice to the collector of internal revenue of the district in which the said

apparatus is made or to which it is removed, of each still, or worm, manufactured, sold, used, or exchanged under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Section four of the Act of March second, nineteen hundred and seven, amendatory of the Act of June seventh, nineteen hundred and six, is hereby repealed, and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall exempt distillers operating under this Act from the provisions of sections thirty-two hundred and eighty-three and thirty-three hundred and nine of the Revised Statutes of the United States, and from such other provisions of existing laws relating to distilleries, including the giving of bonds, as may be deemed expedient by said officials: *Provided, however,* That the Commissioner of Internal Revenue shall assess and collect the tax on any spirits unlawfully produced or produced and not accounted for by any such distiller.

O. That upon the exportation of articles manufactured or produced in the United States by the use of imported merchandise or materials upon which customs duties have been paid, the full amount of such duties paid upon the quantity of materials used in the manufacture or production of the exported product shall be refunded as drawback, less 1 per centum of such duties: *Provided,* That where a principal product and a by-product result from the manipulation of imported material and only the by-product is exported, the proportion of the drawback distributed to such by-product shall not exceed the duty assessable under this Act on a similar by-product of foreign origin if imported into the United States. Where no duty is assessable upon the importation of a corresponding by-product, no drawback shall be payable on such by-product produced from the imported material; if, however, the principal product is exported, then on the exportation thereof there shall be refunded as drawback the whole of the duty paid on the imported material used in the production of both the principal and the by-product, less 1 per cent, as hereinbefore provided: *Provided further,* That when the articles exported are manufactured in part from domestic materials, the imported materials or the parts of the articles manufactured from such materials, shall so appear in the completed articles that the quantity or measure thereof may be ascertained: *And provided further,* That the drawback on any article allowed under existing law shall be continued at the rate herein provided. That the imported materials used in the manufacture or production of articles entitled to drawback of customs duties when exported shall, in all cases where drawback of duties paid on such materials is claimed, be identified, the quantity of such materials used and the amount of duties paid thereon shall be ascertained, the facts of the manufacture or production of such articles in the United States and their exportation therefrom shall be determined, and the drawback due thereon shall be paid to the manufacturer, producer, or exporter, to the agent of either or to the person to whom such manufacturer, producer, exporter, or agent shall

in writing order such drawback paid, under such regulations as the Secretary of the Treasury shall prescribe.

That on the exportation of flavoring extracts, medicinal or toilet preparations (including perfumery) hereafter manufactured or produced in the United States in part from domestic alcohol on which an internal-revenue tax has been paid, there shall be allowed a drawback equal in amount to the tax found to have been paid on the alcohol so used: *Provided*, That no other than domestic tax-paid alcohol shall have been used in the manufacture or production of such preparations. Such drawback shall be determined and paid under such rules and regulations, and upon the filing of such notices, bonds, bills of lading, and other evidence of payment of tax and exportation, as the Secretary of the Treasury shall prescribe.

That the provisions of this section shall apply to materials used in the construction and equipment of vessels built for foreign account and ownership, or for the government of any foreign country, notwithstanding that such vessels may not within the strict meaning of the term be articles exported.

P. That upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal-revenue laws upon such articles, except articles manufactured in bonded warehouses and exported pursuant to law, which shall be subject to the same rate of duty as if originally imported, but proof of the identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury.

Q. That on and after the day when this Act shall go into effect all goods, wares, and merchandise previously imported, for which no entry has been made, and all goods, wares, and merchandise previously entered without payment of duty and under bond for warehousing, transportation, or any other purpose, for which no permit of delivery to the importer or his agent has been issued, shall be subjected to the duties imposed by this Act and to no other duty, upon the entry or the withdrawal thereof: *Provided*, That when duties are based upon the weight of merchandise deposited in any public or private bonded warehouse, said duties shall be levied and collected upon the weight of such merchandise at the time of its entry.

R. That the President shall cause to be ascertained each year, the amount of imports and exports of the articles enumerated in the various paragraphs in section one of this Act and cause an estimate to be made of the amount of the domestic production and consumption of said articles, and where it is ascertained that the imports under any paragraph amount to less than 5 per centum of the domestic consumption of the articles enumerated he shall advise the Congress as to the facts and his conclusions by special message, if deemed important in the public interest.

S. That, except as hereinafter provided, sections one to forty-two both inclusive, of an Act entitled "An Act to pro-

vide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," approved August fifth, nineteen hundred and nine, and all Acts and parts of Acts inconsistent with the provisions of this Act, are hereby repealed: *Provided*, That nothing in this Act shall be construed to permit any oaths to be demanded or fees to be charged except as provided in this Act or in section twenty-eight hundred and sixty-two of the Revised Statutes of the United States, nor to repeal or in any manner affect the following numbered sections of the aforesaid Act approved August fifth, nineteen hundred and nine, viz.: Subsection twenty-nine of section twenty-eight and subsequent laws and amendments relating to the establishment and continuance of a Customs Court, subsection thirty of section twenty-eight, providing for additional attorneys, subsection twelve of section twenty-eight and subsequent provisions establishing a Board of General Appraisers of merchandise, sections thirty, thirty-one, thirty-two, thirty-three, and thirty-five, imposing an internal revenue tax upon tobacco, section thirty-six, providing for a tonnage duty, section thirty-nine, authorizing the Secretary of the Treasury to borrow on the credit of the United States to defray expenditures on account of the Panama Canal, section forty, authorizing the Secretary of the Treasury to borrow to meet public expenditures: *Provided further*, That all excise taxes upon corporations imposed by section thirty-eight, that have accrued or have been imposed for the year ending December thirty-first, nineteen hundred and twelve, shall be returned, assessed, and collected in the same manner, and under the same provisions, liens, and penalties as if section thirty-eight continued in full force and effect: *And provided further*, That a special excise tax with respect to the carrying on or doing of business, equivalent to 1 per centum upon their entire net income, shall be levied, assessed, and collected upon corporations, joint stock companies or associations, and insurance companies, of the character described in section thirty-eight of the Act of August fifth, nineteen hundred and nine, for the period from January first to February twenty-eighth, nineteen hundred and thirteen, both dates inclusive, which said tax shall be computed upon one-sixth of the entire net income of said corporations, joint stock companies or associations, and insurance companies, for said year, said net income to be ascertained in accordance with the provisions of subsection G of section two of this Act: *Provided further*, That the provisions of said section thirty-eight of the Act of August fifth, nineteen hundred and nine, relative to the collection of the tax therein imposed shall remain in force for the collection of the excise tax herein provided, but for the year nineteen hundred and thirteen it shall not be necessary to make more than one return and assessment for all the taxes imposed herein upon said corporations, joint stock companies or associations, and insurance companies, either by way of income or excise, which return and assessment shall be made at the times and in the manner provided in this Act; but the repeal of existing laws or modifications thereof em-

braced in this Act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil case before the said repeal or modification; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made. Any offenses committed and all penalties or forfeitures or liabilities incurred prior to the passage of this Act under any statute embraced in or changed, modified, or repealed by this Act may be prosecuted or punished in the same manner and with the same effect as if this Act had not been passed. No Acts of limitation now in force, whether applicable to civil causes and proceedings or to the prosecution of offenses or for the recovery of penalties or forfeitures embraced in or modified, changed, or repealed by this Act shall be affected thereby so far as they affect any suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this Act, which may be commenced and prosecuted within the same time and with the same effect as if this Act had not been passed.

T. If any clause, sentence, paragraph, or part of this Act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of said Act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment shall have been rendered.

U. That unless otherwise herein specially provided, this Act shall take effect on the day following its passage.

Approved, 9.10 p. m., October 3, 1913.

RECIPROCITY WITH CUBA, PROCLAIMED DECEMBER 17, 1903.

ARTICLE I.

During the term of this convention, all articles of merchandise being the product of the soil or industry of the United States which are now imported into the Republic of Cuba free of duty, and all articles of merchandise being the product of the soil or industry of the Republic of Cuba which are now imported into the United States free of duty, shall continue to be so admitted by the respective countries free of duty.

ARTICLE II.

During the term of this convention, all articles of merchandise not included in the foregoing Article I and being the product of the soil or industry of the Republic of Cuba imported into the United States shall be admitted at a reduction of twenty per centum of the rates of duty thereon as provided by the Tariff Act of the United States approved July 24, 1897, or as may be provided by any tariff law of the United States subsequently enacted.

* * * *

ARTICLE VIII.

The rates of duty herein granted by the United States to the Republic of Cuba are and shall continue during the term of this convention preferential in respect to all like imports from other countries, and, in return for said preferential rates of duty granted to the Republic of Cuba by the United States, it is agreed that the concession herein granted on the part of the said Republic of Cuba to the products of the United States shall likewise be, and shall continue, during the term of this convention, preferential in respect to all like imports from other countries, as amended by Section IV, Paragraph B, Tariff Act of October 3, 1913.

List of articles named in free list of Tariff Act of July 24, 1897, not named in free list of Act of October 3, 1913.

	Act 1897 Par
Acid, benzoic	464
oxalic	464
picric or nitropicric	464
Amber, and amberoid unmanufactured, or crude gum	470
Ambergris	471
Aniline salts	472
Antimony ore, crude sulphite of	476
Arseniate of aniline	480
Art educational stops, composed of glass and metal, and valued at not more than 6 cents per gross.	481
Baryta, carbonate of	489
Birds, stuffed, not suitable for millinery ornaments.	493
Brazil paste	506
Breccia, in blocks or slabs	508
Calamine	514
Camphor, crude	515
Civet, crude	521
Coal-tar products, known as benzol, toluol, xylol, toluidine, xylidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, dianisidin, naphthol, naphthylamin, diphenylamin, benzaldehyde, benzyl chloride, resorcin, nitro-benzol and nitrotoluol, all the foregoing not medicinal and not colors or dyes	524
Cutch	542
Diamonds, or other precious stones, rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting or other process, and diamond dust or bort	545
Drugs, such as balsams, nuts, nut galls, spices; any of the foregoing which are drugs and not edible, and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process, and n. s. p. f. in Act of 1897	548
Ergot	551

	Act 1897 Par
Human hair, raw, uncleaned, and not drawn	571
Ivory tusks in their natural state or cut vertically across the grain only, with the bark left intact.	584
Lac spirits	593
Lemon juice, lime juice, and sour orange juice....	597
Licorice root, unground	598
Lime, citrate of	600
Magnesium, not made up into articles	606
Meerschaum, crude or unmfd	613
Patterns for machinery, but no article shall be deemed a pattern which can be fitted for use otherwise	616
Musk, crude, in natural pods	618
Nuts, Brazil	622
cream	622
Oils: almond, amber, crude and rectified ambergris, anise or anise seed, aniline, aspic or spike lavender, bergamot, caraway, cassia, cinnamon, cedrat, chamomile, citronella or lemon grass, civet, fennel, jasmine or jasimine, juniper, lavender, lemon, limes, mace, neroli or orange flower, enfleurage grease, orange oil, ottar of roses, rosemary or anthoss, sesame or sesamum seed or bean, thyme, origanum red or white, valerian	626
Ores of copper	629
Potash, hydrate of, or caustic potash, not including refined in sticks or rolls	644
Saffron and safflower, and extract of and saffron cake	651
Seeds: anise, caraway	656
Spices: cassia, cassia vera, and cassia buds, cinnamon and chips of, cloves and clove stems, mace, nutmegs, pepper, black or white, and pimento; all the foregoing when unground; ginger root, unground and not preserved or candied	667
Storax, or styrax	672
Tonquin, tonqua, or tonka beans	685

	Act 1897 Par
Woods: briar root or briar wood and similar wood unmanufactured, or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted	700
Yams	704

PANAMA CANAL ACT OF AUGUST 24, 1912.

Section 5. That all materials of foreign production which may be necessary for the construction or repair of vessels built in the United States and all such materials necessary for the building or repair of their machinery and all articles necessary for their outfit and equipment may be imported into the United States free of duty under such regulations as the Secretary of the Treasury may prescribe.

REGULATIONS IN T. D. 32956.

Abstracts of published and unpublished decisions of the department made under section 5 of the Panama Canal act since the promulgation of the regulations in T. D. 32,956, are contained in T. D. 33,386, May 6, 1913.

INDEX—PART I
DUTIABLE AND FREE LISTS

A

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Abelones, prepared or not, as shellfish. T. D. 22,812	free	598
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Abrasives, crude, artificial, n. s. p. f.	free	479
Abrasives, grit, shot, and sand, made of iron or steel, that can be used as, T. D. 31,773	30%	112
Absinthe ..... per proof gall.	$2.60	240
(Importation prohibited after Sept. 30, 1912, N. Y. Oct. 4, 1912)		
Absorption cells, as mf. glass. T. D. 31,832	30%	95
Aburage, as bean cake. T. D. 32,780	25%	200
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		Par
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butyric, as acid n. s. p. f. T. D. 6,353	15%	1
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ichthyol-sulphonic, as acid n. s. p. f. T. D. 13,701	15%	1
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metanilic, not medicinal, not color or dye	10%	23
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nitropicric, as coal tar color, n. s. p. f. T. D. 20,802	30%	20
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picric, as coal tar color, n. s. p. f. T. D. 20,802.	30%	20
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rosolic, as coal tar color. T. D. 20,802	30%	20

		Par
Acid:		
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silicic	free	387
sludge, as manure. T. D. 17,069	free	499
stannic, as acid n. s. p. f. T. D. 17,813	15%	1
stearic, as acid n. s. p. f. T. D. 13,618	15%	1
stibic, as antimony salts. T. D. 9,706	25%	144
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sulphanilic, as acid n. s. p. f.	15%	1
sulphotoluic, as acid n. s. p. f. T. D. 16,756	15%	1
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tannic	per lb. 5 cts.	1
tartaric	per lb. 3½ cts.	1
tetrachlorphtalic, as acid n. s. p. f. T. D. 25,261	15%	1
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Acids, n. s. p. f.	15%	1
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Actinolite, ground, as mineral wares. T. D. 19,406.	20%	81
Acuba, as evergreen seedlings. T. D. 29,031	15%	211
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Agar-agar	20%	34
Agaric as prep. vegetable. T. D. 32,858	25%	200
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			Par
Aguardiente (''aquadiente''), T. D. 7,838, as spirits,	per pf. gall.	$2.60	240
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Akebia ware, as mf. wood. T. D. 26,682		15%	176
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Alabaster, crude, ground or calcined as gypsum. T. D. 26,513		10%	74
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Albata, mfd., as metal wares		20%	167
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Albulactin, as albumen. T. D. 31,813		free	392
Albumen, dried egg	per lb.	3 cts.	4
frozen or liquid egg	per lb.	1 ct.	203
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n. s. p. f.		free	392
Albuminized paper, see paper			324
Albums, photograph, autograph, scrap, post-card, postage-stamp, wholly or partly mfd.		25%	330
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wood or methyl		free	393
Alcoholado, in chief part of spirits. T. D. 1,718,	per pf. gall.	$2.60	237
Alcoholic compounds, n. s. p. f. containing 20% or less of alcohol	per lb.	10 cts. and 20%	
ctg. more than 20% and not more than 50% of alc.	per lb.	20 cts. and 20%	
ctg. more than 50% of alc.	per lb.	40 cts and 20%	16
Ale, in bottles or jugs, 45 cts. gal., but no separate or additional duty on the bottles or jugs.			245
otherwise than in bottles or jugs	per gall.	23 cts.	245
Allow 3% of the invoice or standard quantity as wantage. T. D. 32,576, N. Y. Oct. 15, 1912.			
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		Par
Alizarin, natural or synthetic	free	394
Alizarin assistants, n. s. p. f.	25%	45
Alizarin, dyes obtained from	free	394
Alkalies, containing 50% or more of bicarbonate of soda ..... per lb.	¼ ct.	67
n. s. p. f.	15%	5
Alkaloids of cinchona bark	free	584
of opium, see opium		47
n. s. p. f.	15%	5
All-chain Venetian carpets, see carpets		298
Alligator pears, T. D. 30,447, as fruits, green, ripe or dried	free	488
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Alloys used in the mfr. of steel, n. s. p. f.	15%	102
Almond cake as confectionery. T. D. 29,050		180
Almond meal, or flour, T. D. 27,691, mf. n. e.	15%	385
if toilet prep. T. D. 26,752	60%	48
Almond oil, bitter, see oil		46
oil, sweet, see oil		45
Almonds, not shelled ..... per lb.	3 cts.	223
shelled ..... per lb.	4 cts.	223
Almonds, green. T. D. 25,411	free	488
Aloe, vegetable fiber, crude	free	497
Alpaca, hair of, see hair		305
Alpen Kräuter, as spirit beverage. T. D. 7,554, per pf. gall.	$2.60	240
Altar, marble, if work of art (T. D. 26,962), may be free		655
Althea, or marshmallow root, leaves or flowers, natural or unmanufactured. T. D. 23,769...	free	544
Alum	15%	6
Alum cake	15%	6
Alum, chrome, as chem. salt. T. D. 29,701		5 17
Alum patent	15%	6
Alum pencils as medicinal preparation. T. D. 15,216		5 17
Alumina, anhydrous, T. D. 16,758, chemical compound		5 17
compounds of, mfd., n. s. p. f.	15%	6
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Aluminous cake	15%	6
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alloys in crude form, aluminum c. v.... per lb.	2 cts.	143
foundry ashes, T. D. 33,055, as crude met. min. substance	10%	154

		Par
Aluminum:		
in leaf	25%	146
in plates, sheets, bars, strips, rods ..... per lb.	3½ cts.	143
scrap, in crude form ..... per lb.	2 cts.	143
articles, or wares, n. s. p. f., aluminum c. v. not plated with gold or silver, whether partly or wholly mfd.	20%	167
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Amandines, as confectionery. T. D. 25,290		180
Amaryllis bulbs ..... per 1,000	$10	210
Amasake, same as miso. T. D. 33,120	25%	200
Amber chips, not over 50 cts. lb. in value	free	500
pieces, over 50 cts. lb. in value. T. D. 31,741 ..... per lb.	$1.00	36
Amber, crude gum, n. s. p. f. ..... per lb.	$1.00	36
Amber, mfs. of, amber c. v., n. s. p. f.	10%	367
oil, see oil		46
Ambergris, no alcohol, n. s. p. f.	20%	49
oil, see oil		46
Amberoid, unmanufactured, n. s. p. f. ..... per lb.	$1.00	36
Amenoform, as medicinal prep., non-alc. T. D. 27,394		5, 17
American artists temporarily abroad, productions of, see works of art		655
American citizen dying abroad, personal effects of, see effects		571
American fisheries, fish, fish oils, and other products of	free	561
(For regulations, see T. D. 32,138.)		
American goods returned:		
1. Articles the growth, produce, or manufacture of the United States, when returned after having been exported, without having been advanced in value or improved in condition by any process of manufacture or other means	free	404
(For regulations, see A 568 to 588, C. R. 1908.)		
2. Steel boxes, casks, barrels, carboys, bags and other containers or coverings of American manufacture exported filled with American products, or exported empty and returned filled with foreign products	free	404
(For special provisions for bags, see No. 6, below.)		
American containers or coverings, free of duty under par. 404, are not a part of the dutiable value of mdse. for determining rate of duty or other purpose. T. D. 22,490.		
3. Including shooks and staves when returned as barrels or boxes	free	404

American goods returned, *continued*: Par

American shooks returned as barrels or boxes, are free of duty, including the costs of making into barrels or boxes. T. D. 33,369.

American shooks returned as barrels or boxes, are free of duty, though advanced in value or condition while abroad. T. D. 33,323.

4. Also quicksilver flasks or bottles, iron or steel drums of either domestic or foreign manufacture, used for the shipment of acids, or other chemicals, which shall have been actually exported from the United States ..... free 404

(For regulations as to drums, see T. D. 30,-404)

5. But proof of the identity of such articles shall be made, under general regulations to be prescribed by the Secretary of the Treasury 404

6. But the exemption of bags from duty shall apply only to such domestic bags as may be imported by the exporter thereof..... 404

(For exemption of bags, see No. 2, above.)

7. And if any such articles are subject to internal-revenue tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded. 404

8. Photographic dry plates or films of American manufacture (except moving-picture films), exposed abroad, whether developed or not, and films from moving-picture machines, light struck or otherwise damaged, or worn out, so as to be unsuitable for any other purpose than the recovery of the constituent materials ..... free 404

Provided, The basic films are of American manufacture, but proof of identity of such articles shall be made under general regulations to be prescribed by the Secretary of the Treasury.

9. Articles exported from the United States for repairs may be returned upon payment of a duty upon the value of the repairs at the rate at which the article itself would be subject if imported under conditions and regulations to be prescribed by the Secretary of the Treasury 404

10. *Provided*, That this paragraph shall not apply to any article upon which an allowance of drawback has been made, the reimportation of which is hereby prohibited except upon payment of duties equal to the drawbacks allowed; or to any article manufactured in bonded warehouse and exported under any provision of law 404

		Par
American goods returned, *continued*:		
11. *And provided further*, That when manufactured tobacco which has been exported without payment of internal-revenue tax shall be reimported it shall be retained in the custody of the collector of customs until internal-revenue stamps in payment of the legal duties shall be placed thereon.		404
12. *And provided further*, That the provisions of this paragraph shall not apply to animals made dutiable under the provisions of paragraph 397		404
American views:		
views of any landscape, scene, building, place or locality in the U. S., on cardboard or paper by whatever process printed or produced, including those wholly or in part produced by either lithographic or photogelatin process (except show-cards), bound or unbound, or in any other form, not thinner than 8/1,000 of one inch..per lb.	20 cts.	329
thinner than 8/1,000 of one inch....per 1,000	$2.00	329
The American views excepted from par. 332, and dutiable under par. 329, are only such as present actual scenes or scenery in the U. S. T. D. 33,163.		
American views, views in Hawaii, same as T. D. 30,707.		
Amer-picon as spirituous bev. T. D. 25,868, per pf. gall.	$2.60	240
Amidonaphtolsulfoacids, and their sodium or potassium salts, not medicinal, not color or dyes..	10%	23
Amidosalicylic acid, see acid		23
Ammonia, carbonate of ....per lb.	¾ ct.	7
liquid anhydrous ....per lb.	2½ cts.	7
muriate of ....per lb.	¾ ct.	7
nitrate of	free	395
perchlorate of	free	395
phosphate of ....per lb.	1 ct.	7
sulphate of	free	395
Ammoniac, gum, same as drugs, n. s. p. f. T. D. 2,235		27 477
Ammoniacal gas liquor	10%	7
Ampoules, chemicals, drugs, medicinal and similar substances in	25%	17
Amyl acetate, ctg. not over 10% of alc.....per lb.	5 cts.	29
if over 10% of alcohol, as alcoholic compound		16
nitrite, ctg. not over 10% of alc.	20%	29
if over 10% of alcohol, as alcoholic compound.		16
Amylic alcohol, see alcohol, amylic		33
Anatomy, preparations of	free	602
preparations of, mounted. T. D. 32,943	free	602
Anchor bitters, as spirituous. T. D. 10509, per pf. gall.	$2.60	240

		Par
Anchors, or parts thereof, iron or steel	12%	106
Andirons, cast iron	10%	125
Angelica stalks in brine, as vegetables in brine. T. D. 31,450	25%	200
Angles, iron or steel	10%	104
Angora goat, hair of, see hair		305
Anhydrid acetic, see acetic anhydrid		2
Anhydride, phthalic. T. D. 22,664	15%	1
Anhydrides, acid, see acid anhydrides		1
Anhydrous, liquid, see ammonia		7
Anilin, arseniate of, as anilin salts	10%	23
hydrochlorate of, as anilin salts. Coll. N. Y., 1913	10%	23
Anilin oil, see oil		23
Anilin salts, not medicinal, not color or dye	10%	23
Animal carbon or bone dust	free	423
Animal hair, see hair		305 503 650
integuments, intestines and tendons, see integuments		419
oil, see oil		44
Animals brought into the United States:		
Any animal imported by a citizen of the United States, specially for breeding purposes, shall be admitted free, whether intended to be used by the importer himself or for sale for such purposes: *Provided,* That no such animal shall be admitted free unless pure bred of a recognized breed, and duly registered in a book of record recognized by the Secretary of Agriculture for that breed: *And provided further,* That the certificate of such record and pedigree of such animal shall be produced and submitted to the Department of Agriculture, duly authenticated by the proper custodian of such book of record, together with an affidavit of the owner, agent, or importer that the animal imported is the identical animal described in said certificate of record and pedigree. The Secretary of Agriculture may prescribe such regulations as may be required for determining the purity of breeding and the identity of such animal: *And provided further,* That the collectors of customs shall require a certificate from the Department of Agriculture stating that such animal is pure bred of a recognized breed and duly registered in a book of record recognized by the Secretary of Agriculture for that breed		397

		Par
Animals brought into the United States, *continued*:		
The Secretary of the Treasury may prescribe such additional regulations as may be required for the strict enforcement of this provision.		
(For regulations prescribed by the Secretary of the Treasury, see T. D. 31,147)		
Animals for breeding, free entry restricted to quadrupeds. T. D. 25,132.		
Animals for breeding made dutiable under par. 397, not free under the provision of par. 404 (see "American goods returned," last proviso of par. 404, No. 12).		
Animals for breeding, necessary equipments for, are free of duty. T. D. 33,054.		
Animals, live, domestic, suitable for human food, n. s. p. f.	free	619
live, n. s. p. f.	10%	187
Animals, live, specially provided for, see "horses," "mules," "swine," "sheep," and "cattle," respectively.		
Animals straying across boundary line, see "horses," "mules," and "asses," respectively		397
teams of, of emigrants, see teams of animals..		398
temporarily brought into the U. S. for a period not exceeding six months for the purpose of breeding, exhibition, or competition for prizes offered by an agricultural, polo or racing association	free	398
but a bond shall be given in accordance with regulations prescribed by the Secretary of the Treasury.		
(For regulations, see A 662, C. R. 1908, and T. D. 31,999)		
Animals temporarily imported for private exhibition or advertising, not free. T. D. 25,270.		
Animals temporarily imported, killed before expiration of six months, free of duty. T. D. 33,049.		
Animals, wild, intended for exhibition in zoölogical collection for scientific and educational purposes, and not for sale or profit	free	398
For regulations, see A 671, C. R. 1908.		
Animals, wild, do not come within the terms of par. 397 (animals for breeding). T. D. 12,429-16,439.		
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Animals, wild, imported for resort conducted for profit, not free. T. D. 14,704.		
Animals, wild, regulations governing importation, see T. D. 30,310.		

		Par
Animals, wild, *continued*:		
The provisions of this Act shall apply to all such animals as have been imported and are in quarantine or otherwise in the custody of customs or other officers of the United States at the date of the taking effect of this Act.		397
Anise, or anise seed oil, see oil		46
Anise seed, see seed		212
Annatto, and extracts of	free	399
Anodes, nickel, as mf. metal. T. D. 28,545	20%	167
Antimonsaure, as oxide of antimony. T. D. 17,854.	25%	144
Anthross, or rosemary oil, see oil		46
Anthracene	free	452
oil, see oil		452
dyes obtained from	free	394
Anthracite coal, see coal		451
Antifriction balls, of metal, finished or unfinished, and parts thereof	35%	106
Antimonsaure, as oxide of antimony. T. D. 17,854.	25%	144
Antimony, as regulus or metal	10%	144
Antimony, compounds of	25%	144
matte containing, but not more than 10% of lead	10%	144
ore, antimony content only	free	396
oxide, salts, and compounds of	25%	144
stibnite containing antimony, but only as to the antimony content	free	396
Antipastó, fish in oil. T. D. 33,243	25%	216
Antipyrine	25%	18
Antiquities and artistic copies thereof, see works of art		654
artistic, see works of art		656
Antiselenite, mf. n. e. T. D. 27,916	15%	385
Antiseptics, as medicinal prep. T. D. 22,139		5 17
Antitoxins, derived from animals and used for therapeutic purposes. T. D. 28,036	free	400
Antlers as horns, unmfd. T. D. 25,231	free	511
Anvils, iron or steel, or iron and steel combined, by whatever process made, or in whatever stage of manufacture	15%	118
used in breaking up minerals. T. D. 15,828	15%	118
Apatite	free	401
ground. T. D. 23,256	free	401
Apollinaris water, same as mineral water		249
Apparatus, life-saving, see life-saving		533
platinum, see platinum		578
for society or institution, see society		573
Appetitsild, as fish in tins. T. D. 28,656	15%	216
Apple butter, as fruits preserved. Coll. N. Y. 1913		217
stocks, cuttings or seedlings, see seedlings		211
Apples, bake, as berries. T. D. 30,547		217

		Par
Apples:		
green or ripe.....10 cts. per bushels of 50 lbs. (Heaping bushel of 2,747.715 cu. in. T. D. 32,288)		217
dried, desiccated, evaporated or prepared, n. s. p. f. .....per lb.	1 ct.	217
Appliquéd articles or fabrics, all by whatever name known	60%	358
Apricot kernels .....per lb.	3 cts.	223
paste sheets, as fruits prepared. T. D. 29,159, per lb.	2 cts.	217
pulp, as fruits preserved. T. D. 30,252.....		217
Apricots, same as fruits		217, 488
Aqua fortis, as nitric acid. Coll. N. Y. 1913.....	free	387
Aquamarine, as semi-precious stone. T. D. 32,778.		
Aquavito, as spirits. Coll. N. Y. 1913..per pf. gall.	$2.60	237
Aqueous extract of opium, see opium		47
Arabic, gum, see gum		36
Archil, same as orchil		564
Areca nuts, as drugs, n. s. p. f., App. N. Y. 1912...		27, 477
Argentine, unmanufactured	15%	145
Argols, or crude tartar or wine lees, crude or partly refined, containing not more than 90% of potassium bitartrate	5%	8
containing more than 90% of potassium bitartrate .....per lb.	2½ cts.	8
Aristochen, cinchona bark salts. T. D. 29,834.....free		584
Aristophones according to material c. v. T. D. 12,518.		
Armor cloth, according to material c. v. T. D. 10,867.		
Aromatic seeds, not garden seeds, same as drugs...		27, 477
substances, preparations and mixtures used in the manufacture of, but not marketable as perfumes or cosmetics, all natural or synthetic, not contg. alc., n. s. p. f.	20%	49
Arrack .....per pf. gall.	$2.60	240
(Subject to provisos of par. 244, see spirits.)		
Arrowroot, in its natural state and not mfd.....	free	402
flour, as starch. T. D. 25,221.....per lb.	½ ct.	234
Arsenate of soda, see soda		605
Arsenic	free	403
or arsenious acid, see acid		387
metallic, as arsenic. T. D. 28,700.....	free	403
sulphide of, or orpiment.....	free	403
Arsenical spar, as chemical mixture, n. s. p. f. T. D. 29,848	15%	5, 17
Art, objects of, see works of art		656
squares, wholly or in part wool, n. s. p. f., same as carpets or carpeting of like character or description		303

		Par
Art:		
works of, see works of art		652 to 656
Artichokes, same as vegetables, n. s. p. f., see T. D. 29,906		200 215
Articles, not enumerated, see "nonenumerated"		385 386
Artificial baits, flies, see fishing tackle		136
Artists, American, works of, see works of art		655
knives, same as knives, table		130
colors, see colors		63
paints, see paints		63
Asafetida. T. D. 31,097	free	405
Asbestos, mfr. of, n. s. p. f., asbestos c. v.	10%	367
unmanufactured	free	406
yarn, woven fabrics asbestos c. v.	20%	367
Ash, bone, see bone		423
copper, see copper ash.		
soda, see soda		605
Ashes, beet root	free	407
wood, see wood		407
wood, lye of, see lye		407
Asphalt, limestone rock	free	534
westrumite, as asphaltum. T. D. 31,480	free	534
Asphaltum	free	534
Aspic oil, see oil		46
Aspirin	25%	18
Asses, crossing line temporarily, if brought back to the U. S. within six months, free, under regulations of the Secretary of the Treasury (Regulations A 655-58, C. R. 1908)		397
Association, see societies		654
Astilbe clumps per 1,000	$2.50	210
Attar of roses	20%	46
Aubusson carpet, see carpet		293
rugs, see rugs		300
Aurine, coal tar color. T. D. 20,802	30%	20
Autograph albums, see albums		330
Automobile laces, see laces		358
Automobiles, valued at $2,000 or more	45%	119
less than $2,000	30%	119
bodies	45%	119
Automobiles not "household effects." T. D. 29,500.		
Automobile of immigrant not free under par. 406. T. D. 31,706.		
chassis	30%	119
finished parts, not including tires	30%	119
Awabi as shellfish. Coll. N. Y. 1913	free	598

		Par
Axles, or parts thereof:		
bars,		
blanks,		
forgings for,		
whether of iron or steel, without reference to the state or stage of manufacture,		
n. o. p. f.	10%	121
Provided, That when iron or steel axles are imported fitted in wheels or parts of wheels of iron or steel they should be dutiable at the same rate as the wheels in which they are fitted		121
with wheels, for railway purposes, see wheels..		142
Axminster carpets, see carpets		293
rugs, see rugs		300
Azalea indica, preserved or fresh	25%	210

B

		Par
Babbitt metal as mf. metal. T. D. 21,480	20%	167
metal, old, fit only for remfr. as waste. T. D. 31,478	10%	384
Baby crys, "not as musical instruments." T. D. 32,777.		
Back saws, see saws		139
Bacon	free	545
(For proviso as to inspection, see meats)		
prepared. T. D. 21,081	free	545
Bagatelle balls, see balls		341
Baggage, for regulations, see "effects"		642
expedite orders. T. D. 33,455.		
of foreign diplomats, exempt from duty. T. D. 28,042.		
Bagging for cotton, gunny cloth, and similar fabrics, suitable for covering cotton, composed of single yarns made of jute, jute butts, seg, Russian seg, New Zealand tow, Norwegian tow, aloe, mill waste, cotton tares, or other material not bleached, dyed, colored, stained, painted, or printed, not exceeding sixteen threads to the square inch, counting the warp and filling, and weighing not less than fifteen ounces per square yard	free	408
for cotton, waste of, suitable for manufacture of paper	free	408
Bagging, waste, used chiefly for paper making	free	566
Bags, American, see American goods returned		404
gunny, old, used chiefly for paper making	free	566
leather c. v., see leather		360
mesh, metal, over 20 cts. per doz., see jewelry.		356
or sacks, made from plain woven fabrics of single jute yarns, not dyed, colored, stained, painted, printed, or bleached	10%	281
paper, same as paper articles		324
parchment c. v., see parchment		360
Baits, artificial, same as fishing tackle		136
Baize as bockings. T. D. 3,279	20%	301
Baked articles, by whatever name known, ctg. chocolate, nuts, fruit, or confectionery of any kind, and without regard to component material of c. v.	25%	194
Balata, as india rubber, crude. T. D. 28,038		513

		Par
Ball bearings of metal, fin. or unfin. and parts thereof	35%	106
Ballast, if landed dutiable, according to material c. v. T. D. 25,627.		
Balloons, for racing, same as aeroplanes. T. D. 32,799.		
Balls, anti-friction, of metal, fin. or unfin., and parts thereof	35%	106
bagatelle, billiard, chess, pool, of any material	50%	341
glass, suitable for use in legs of stools, as mf. glass. T. D. 31,704	30%	95
new rubber, split and torn, as waste n. s. p. f. T. D. 31,804	10%	384
Balm of Gilead	free	409
Balsam, Canada or fir, see balsams, n. s. p. f.		9
copaiba, see balsams n. s. p. f.		9
fir or Canada, see balsams n. s. p. f.		9
Peru, see balsams n. s. p. f.		9
tolu, see balsams n. s. p. f.		9
Balsams, n. s. p. f.:		
copaiba, fir or Canada, Peru, tolu, and all other balsams, which are natural and uncompounded and not suitable for the manufacture of perfumery and cosmetics, if in a crude state, not advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this section, 10 per centum ad valorem; if advanced in value or condition by any process or treatment whatever beyond that essential to the proper packing of the balsams and the prevention of decay or deterioration pending manufacture, all the foregoing not specially provided for in this section, 15 per centum ad valorem: *Provided,* That no article containing alcohol shall be classified for duty under this paragraph		9
suitable for use in the mfr. of perfumery or cosmetics, not ctg. alc., n. s. p. f.	20%	49
prepared, as medicinal preparations		5 17
Bamboo blinds, curtains, shades, screens, see names of respective articles		175

		Par
Bamboo:		
shoots, Chinese, as vegetables, n. s. p. f. T. D. 27,019	15%	215
sticks of, see sticks		648
Banana flour or meal, as mf., n. e. T. D. 28,626..	15%	385
as fruits, n. s. p. f.	free	488
dried, as edible fruits, dried. T. D. 24,493, per lb.	1 ct.	217
Band iron or steel, see "iron" or "steel"		107 109 115 509
saws, steel, see saws		139
Banding, spindle, cotton or other vegetable fiber, c. v.	25%	262
cotton or other veg. fiber, c. v., or of cot. or other veg. fiber and india rubber, not emb'd	25%	262
wholly of flax, hemp or ramie or of flax, hemp or ramie and india rubber, n. o. s. p. f. ..	30%	278
not ex. 12 in. width, and if with fast edges, silk or silk and india rubber, c. v., not emb'd, n. s. p. f.	45%	316
wool, or wool and india rubber, c. v., n. s. p. f..	35%	292
(In effect on and after Jan. 1, 1914).....		310
Bands, cigar, see lithographic articles		325
fur felt, as fur wearing apparel. T. D. 30,304.	45%	348
wholly of flax, hemp, or ramie or of flax hemp, or ramie and india rubber, n. o. s. p. f. ..	30%	278
Bar iron, see iron		103
Barbed wire, see wire, barbed		645
Barettes, base metal set with imitation jet are not jewelry, but dutiable as mf. paste, c. v. T. D. 31,506	30%	95
Barium, and alloys of, barium c. v.	25%	143
binoxide of, as dioxide of barium (Standard), per lb.	1½ cts.	10
carbonate of, precipitated	15%	10
chloride of ..... per lb.	¼ ct.	10
dioxide of ..... per lb.	1½ cts.	10
Bark, cork, see cork bark		340 464
Cuba, see Cuba bark		335
hemlock, extract of, not alc. n. s. p. f.	free	624
mfrs. of, bark c. v., n. s. p. f.	15%	176
soap or quillaya, siftings, as crude drugs, n. s. p. f. T. D. 23,473	free	477
Barks, cinchona or other, from which quinine may be extracted	free	410
n. s. p. f., same as drugs, n. s. p. f.		27 477
such as are commonly used for tanning, n. s. p. f.	free	624
if ground, same. T. D. 30,037.		
crude, used in dyeing	free	624

		Par
Bar-le-duc as jelly. T. D. 23,848	20%	217
Barley ..... per bu. of 48 lbs.	15 cts.	188
brew base, or Bok ale, as beverages non-alc. T. D. 25,172		248
hulled ..... per lb.	1 ct.	190
malt ..... per bu. of 34 lbs.	25 cts.	189
patent ..... per lb.	1 ct.	190
pearled ..... per lb.	1 ct.	190
Barrel hoops, iron or steel, wholly or partly mfd...	10%	107
American, see American		404
(empty), of wood, n. s. p. f.	15%	171
rifle, see rifle barrels		133
shotgun, see shotgun		133 597
ctg. fruit, see fruits, articles ctg.		172
Bars, muck iron, see iron		103
splice, iron or steel	10%	108
railway, iron or steel	free	587
railway, in part of steel	free	587
steel, see steels		110
Baryta, carbonate of, ground, as mf. n. e. T. D. 23,364	15%	385
carbonate of, precipitated, as chem. prep. T. D. 31,810		5 17
Baryta, sulphate of, barytes, barytes earth, unmfd.	15%	51
mfd.	20%	
Barytes, artificial sulphate of	20%	51
Base bullion, see bullion		153
Basic papers, plain, see paper		324
slag, see slag		499
Baskets, in c. v. of bamboo, wood, straw, or composition of wood	25%	175
bamboo, wood, or straw, silk-lined, silk c. v. T. D. 32,171	45%	318
leather, c. v., see leather		360
parchment, c. v., see parchment		360
shida. T. D. 31,912	25%	175
willow, c. v. T. D. 31,573	25%	175
Bas relief, as sculptures. T. D. 30,273	15%	376
Bass, same as bast		556
Bassinets, same as baskets. T. D. 31,757		
Bast as crude vegetable substance. T. D. 30,009...	free	556
Bath brick, see brick		71
mats, cotton c. v., not emb'd, nor in part of lace, n. o. p. f.	25%	264
Batting, cotton c. v., not emb'd, not part lace, n. o. p. f.	25%	264
Bauxite or beauxite, crude, not refined or otherwise advanced in condition from its natural state	free	411

		Par
Bauxite or beauxite:		
refined, or hydrate of alumina, n. s. p. f.....	15%	6
"Bauxite rouge" as crude bauxite (Coll. N. Y. 1913)	free	411
Bay rum, or		
water, whether distilled or compounded, of first proof, and in proportion for any greater strength .....per gall.	$1.75	242
imported in bottles or jugs, shall be packed in pkgs. ctg. not less than one doz. bottles or jugs in each pkg., or duty shall be paid as if such pkg. contained at least one dozen bottles or jugs, and in addition thereto duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty....		244
Bayonets, as sidearms. T. D. 32,049.....	30%	131
Beads, all kinds, not threaded or strung, or strung loosely on thread for facility in transportation only	35%	333
articles of, not emb'd nor appliquéd, n. s. p. f., beads c. v.	50%	333
curtains of, see curtains		333
imitation pearl, same as "beads, all kinds"..	35%	333
permanently strung on cotton threads, fit for use as trimmings for wearing apparel, as "beads, articles of." T. D. 32,050.....	50%	333
Beams,		
bulb,		
deck,		
iron or steel, whether plain, punched, or fitted for use, or whether assembled or mfd.	10%	104
Bean cake and similar products	25%	200
castor, see castor beans		212
flour, as mf. n. e. T. D. 31,352	15%	385
green, in brine, as vegetables. T. D. 29,922..	15%	215
green pod, cut or sliced, in salt or brine. T. D. 33,210 .....per lb.	1 ct.	199
ground, same as peanuts		225
jumping, as unmfd., n. e. T. D. 28,741.....	10%	385
n. s. p. f., which are drugs, same as drugs.....		27 477
n. s. p. f. .....per bu. of 60 lbs.	25 cts.	197
pods, dried and split, as vegetables in natural state. T. D. 29,946.....	15%	215
poles, as hop poles. T. D. 27,348	free	647
Saint John's, see Saint John's bean		595
stick, and similar products	25%	200
prepared or preserved, or contained in tins, jars, bottles, or similar pkgs., including the weight of immediate coverings.....per lb.	1 ct.	199
seed, as beans, n. s. p. f. T. D. 29,922, per bu. of 60 lbs.	25 cts.	197
soya	free	606

		Par
Bean:		
string, same as beans n. s. p. f., per bu. of 60 lbs.	25 cts.	197
string, in brine, as vegetables. T. D. 30,069..	25%	200
tonka ..... per lb.	25 cts.	70
vanilla ..... per lb.	30 cts.	70
Bearings, ball, see ball bearings		106
of precious stones for other than watches or clocks, as earthy wares. T. D. 33,494.....	20%	81
roller, see roller bearings		106
Beauxite, same as bauxite		411
Bêches de mer not shellfish. T. D. 26,735.		
Bed sets, Nottingham lace, see Nottingham.....		265
sides, wholly or in part wool, n. s. p. f., same duty as carpets or carpeting of like character		303
Beef, fresh	free	545
(For proviso as to inspection see "meats")		
prepared or preserved, same as meats.....	free	545
Beer, coloring for	40%	26
ginger, same as beverages ctg. no alc.		248
in bottles or jugs, 45 cts. per gall., no additional or separate duty shall be assessed on the bottles or jugs		245
otherwise than in bottles or jugs....per gall.	23 cts.	245
(For directions as to ascertaining dutiable gallons, see T. D. 29,029-30,495)		
Bees for breeding not free. T. D. 25,132.....	10%	187
Beeswax	free	412
mfs. of, same as mfs. of wax	10%	367
adulterated with paraffin, as beeswax (Coll. N. Y. 1913)	free	412
Beet seed, see seed		212
Beets of all kinds	5%	198
sliced, in tins, as vegetables cut (Coll. N. Y. 1913)	25%	200
Begonia bulbs ..... per 1,000	$1.00	210
Bell metal, broken, and fit only to be remfd.....	free	413
Bells, broken	free	413
Belt buckles, see buckles		151
Belting, balata, as mf. india rubber. T. D. 29,727.	10%	368
leather, see leather		530
for machinery, cotton or other veg. fiber c. v., or of cotton or other veg. fiber and india rubber	15%	262
Beltings, artificial or imitation silk or horsehair, or artificial or imitation silk or horsehair and india rubber c. v.	60%	319
cotton or other veg. fiber c. v. or of cotton or other veg. fiber and india rubber, not emb'd. T. D. 30,932	25%	262
wholly of flax, hemp or ramie or of flax, hemp or ramie and india rubber, n. o. s. p. f....	30%	278

		Par
Beltings, *continued*:		
not ex. 12 in. in width, and if with fast edges, silk or silk and india rubber c. v., not emb'd, n. s. p. f.	45%	316
wholly or in c. v. of tinsel wire, lame or lahn, or if tinsel wire, lame or lahn, and india rubber, bullion or metal threads, n. s. p. f.	40%	150
wool or wool and india rubber c. v., n. s. p. f.	35%	292
(In effect on and after Jan. 1, 1914)		310
Belts, cotton or other vegetable fiber c. v., or of cotton or other vegetable fiber and india rubber not embroidered	25%	262
leather c. v., see leather		360
not exceeding 12 in. wide, and with fast edges, silk or silk and india rubber c. v., not emb'd, n. s. p. f.	45%	316
parchment c. v., see parchment		360
wholly of flax, hemp, or ramie or of flax, hemp or ramie and india rubber, n. o. s. p. f.	30%	278
wool, or wool and india rubber c. v., n. s. p. f.	35%	292
(In effect on and after Jan. 1, 1914)		310
Bench knives, see knives, table		130
Benches, wholly or partly mfd. of marble, breccia, onyx, alabaster or jet, n. s. p. f.	45%	98
Benedictine, as spirituous bev. T. D. 10,660, per pf. gall.	$2.60	240
Benzaldehyde, not medicinal, not color or dye	10%	23
Benzine	free	561
reagent, as benzol. T. D. 30,027	5%	22
Benzoate of soda, see soda		67
Benzol, not medicinal, not color or dye	5%	22
Benzyl chloride, not medicinal, not color or dye	10%	23
Bergamot oil, see oil		46
Bergmehl, as tripoli, Coll. N. Y. 1913	free	614
Berlin blue, see blues		52
Berlin rugs, see rugs		300
"Bermuda crocus," as amaryllis bulbs. T. D. 32,645 ..... per 1,000	$10.00	210
Berries, cloud, in bbls. of water. T. D. 33,409, per qt.	½ ct.	217
green, ripe, dried, n. s. p. f.	free	488
n. s. p. f., which are drugs, as drugs, n. s. p. f.		27 / 477
edible, in their natural condition ..... per qt.	½ ct.	217
edible, dried, desiccated, evaporated or prepared in any manner, n. s. p. f. ..... per lb.	1 ct.	217
Persian, extract of, see Persian berries		30
Beryl as a semi-precious stone. T. D. 32,778.		
Beverages ctg. no alc., or not more than 2% alc.		248
ginger ale, ginger beer, lemonade, soda water, and other similar beverages containing no alcohol, in plain green or colored, molded		

		Par
Beverages, *continued*:		
or pressed, glass bottles, containing each not more than one-half pint, 12 cents per dozen; containing each more than one-half pint and not more than three-fourths of a pint, 18 cents per dozen; containing more than three-fourths of a pint each and not more than one and one-half pints, 28 cents per dozen; but no separate or additional duty shall be assessed on the bottles; if imported otherwise than in plain green or colored, molded or pressed, glass bottles, or in such bottles containing more than one and one-half pints each, 50 cents per gallon, and in addition thereto duty shall be collected on the bottles, or other coverings, at the rates which would be chargeable thereon if imported empty. Beverages not specially provided for containing not more than 2 per centum of alcohol shall be assessed for duty under this paragraph.....		248
n. s. p. f., similar to still wine, see wine, still.		244
spirituous, n. s. p. f., see spirits		240
Bezoar is a medicinal preparation. T. D. 30,983...		5 17
Bias dress facings, see dress facings		257
Bibles, comprising the books of the Old or New Testament, or both, bound or unbound.....	free	414
Bibulous paper, same as paper, copying		323
Bicarbonate of potash, refined, see potash		64
soda, see soda		67
Bichromate of potash, see potash		64
soda, see soda		67
Bicycles, and finished parts thereof, not including tires	25%	120
Bicycles for touring or racing same as automobiles. T. D. 32,799.		
Billets, steel, see steels		110 613
Billiard balls, see balls		341
Billiard chalk, see chalk		15
Bindings, cotton or other veg. fiber c. v., or of cotton or other veg. fiber and india rubber, not emb'd	25%	262
wholly of flax, hemp, or ramie, or of flax, hemp or ramie and india rubber, n. o. s. p. f.	30%	278
not ex. 12 in. in width, and if with fast edges, silk or silk and india rubber c. v., not emb'd, n. s. p. f.	45%	316
wool or wool and india rubber c. v., n. s. p. f..	35%	292
(In effect on and after Jan. 1, 1914).....		310
skirt, see skirt bindings		257
Binitrobenzol, not medicinal, not color or dye.....	10%	23

		Par
Binitrochlorbenzol, not medicinal, not color or dye.	10%	23
Binitrotoluol, not medicinal, not color or dye.....	10%	23
Birch tar oil, see oil		561
Birds, and land and water fowls, n. s. p. f.....	free	416
game, dressed	30%	227
Provided, That the importation of aigrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins, of wild birds, either raw or manufactured, and not for scientific or educational purposes, is hereby prohibited; but this provision shall not apply to the feathers or plumes of ostriches, or to the feathers or plumes of domestic fowls of any kind		347
eggs of, see eggs		478
nests, as mf. n. e. T. D. 18,010.....	15%	385
stuffed, not suitable for millinery ornaments..	40%	347
wild, permit of Department of Agriculture required for entry, Act May 25, 1900. T. D. 24,618-30,310.		
Biscuits, ctg. chocolate, nuts, fruit, or confectionery of any kind, and without regard to the component material of c. v.	25%	194
dog. T. D. 31,146	free	417
n. s. p. f.	free	417
Bismuth	free	418
salts and all other compounds and mixtures, bismuth c. v.	10%	65
Bisque wares, same as china wares		80
Bitters, spirituous, see spirits		240, 243, 246, 249
Bitumen. T. D. 32,618	free	534
mf. of, as mf. earthy substance. T. D. 21,343		81
"liquid." T. D. 31,726	free	534
Bituminous coal	free	451
Bixine, as mf. n. e. T. D. 29,763	15%	385
Black, bone, see bone black		447
gas, see gas black		53
Black, lamp, see lampblack		53
pigments, see pigments		53
Blacking of all kinds, n. s. p. f., not ctg. alc.....	15%	11
Blacksmith's hammers, tongs, sledges, iron or steel	10%	122
Bladders, crude, dried or salted for preservation only unmfd., n. s. p. f.	free	419
fish, same as fish sounds		34, 419
mfs. of, bladders c. v., n. s. p. f.	10%	367

		Par
Blades for knives with folding blades, razors and erasers, are dutiable at not less than the rate upon the knives, razors and erasers of which they are parts		128
for scissors and shears, see scissors		128
sword, see sword blades		129
Blanc-fixe or artificial sulphate of barytes	20%	51
Blanco, as blacking. T. D. 31,335	15%	11
Blank books, see books		329
Blankets, cotton c. v., not emb'd, not part lace, n. o. p. f.	25%	264
Blankets, wool c. v.	25%	289
(In effect on and after Jan. 1, 1914)		310
wool, embroidered as blankets wool, c. v.	60%	358
provided for in par. 289, should be limited to horse and bed blankets.		
auto or traveling blankets are dutiable as mfs. wool. T. D. 32,899	35%	288
Blasting caps, see caps		346
fuses, see fuses		346
Bleaching powder or chloride of lime....per lb.	1/10 ct.	12
Blind, the,		
Books and music in raised print, used exclusively by the blind,		
Braille tablets, cubarithmes, special apparatus and objects serving to teach the blind, including printing apparatus, machines, presses, and types for the use and benefit of the blind exclusively	free	426
Blinds, c. v. of bamboo, wood, straw, or composition of wood, n. s. p. f.	20%	175
if stained, dyed, painted, printed, polished, grained, or creosoted	25%	175
Blocks, gun, see gun blocks		647
last,		
wagon,		
oar,		
heading,		
and all like blocks, rough hewn, sawed or bored, n. s. p. f.	free	647
Blood char, not suitable for use as a pigment	free	447
Blood, dragon's	free	476
dried, n. s. p. f.	free	420
pudding, T. D. 32,987, as meats prepared	free	545
Blooms, iron, see iron		518
steel, see steels		110 613
Blue, Berlin, see blues		52
bleacher's, as mf. n. e. T. D. 31,744	15%	385
Chinese, see blues		52
clay, common, see clay		450
hydron, as coal tar dye, n. s. p. f. T. D. 33,391.	30%	20
Prussian, see blues		52

		Par
Blue:		
ultramarine, whether dry, in pulp, or ground in or mixed with oil or water	15%	52
vitriol, see vitriol, blue		421
wash, containing ultramarine	15%	52
Blues, such as Berlin, Prussian, Chinese and all others, containing ferrocyanide of iron, in pulp, dry or ground in or mixed with oil or water	20%	52
Board, bristol, see bristol board		328
card, see cardboard		328 332
leather, see leather		530
common paper box, not coated, lined, embossed, printed or decorated in any manner, not cut into shapes for boxes or other articles.	5%	320
pulp, see pulpboard		320
Boards, press, see press boards		328
sawed, n. s. p. f., same as lumber		647
sawed, of cedar, commercially known as Spanish cedar, lignum-vitæ, lancewood, ebony, box, granodilla, mahogany, rosewood and satinwood, n. s. p. f., and all cabinet woods not further mfd. than sawed, same as wood, cabinet		169
Boas, in c. v. of artificial or ornamental feathers, fruits, grains, leaves, grasses, flowers or stems.	60%	347
Bockings, printed, colored or otherwise	20%	301
(In effect on and after Jan. 1, 1914)		310
Bodkins, metal	20%	135
Boiler, iron or steel, see "iron" or "steel"		105
Bologna, as prepared meat	free	545
Bolt blanks, iron or steel	10%	123
Bolting cloths, composed of silk, imported expressly for milling purposes, and so permanently marked as not to be available for any other use	free	422
Bolts, "security," for holding auto tires, as parts of autos. T. D. 31,883	30%	119
handle, shingle, heading, stave, rough hewn, sawed or bored, n. s. p. f.	free	647
iron or steel, with or without threads or nuts	10%	123
Bombay mace, see mace		235
Bombs, n. s. p. f., including weight of all coverings, wrappings and packing material.....per lb.	10 cts.	344
Bond paper, same as paper, writing		326
Bonds, stocks, etc., signed, are not mdse., not subject to duty. T. D. 25,594.		
Bone ash, dust, meal	free	423

		Par
Bone:		
black,		
char,		
not suitable for use as a pigment	free	447
buttons, collar and cuff, see buttons		339
casings, cotton or other veg. fiber c. v., or of cotton or other veg. fiber and india rubber, not emb'd	25%	262
casings, silk or silk and india rubber c. v., not emb'd, n. s. p. f.	45%	316
cuttlefish, see cuttlefish		472
mf. of, bone c. v.	20%	368
studs, see studs		339
"Bones," as castanets. T. D. 33,055.		
Bones, cleaned, as mf. n. e. T. D. 31,766	10%	385
crude, burned, calcined, ground, steamed, but not otherwise mfd.	free	423
Bonnet pins, see pins		158
Bonnets, same as hats		335 354
Booklets, lithographically printed, paper c. v., per lb.	7 cts.	325
paper c. v., decorated in any part by hand or by spraying, whether or not lithographed, per lb.	10 cts.	325
Books, all kinds, bound or unbound, n. s. p. f.	15%	329
any material, for children's use, lithographically printed in any part, not exceeding 24 oz. in weight, per lb.	4 cts.	325
as household effects, same as effects, household		428
blank, n. s. p. f.	15%	329
bound or unbound, which shall have been printed more than 20 years at the date of importation	free	425
for Library of Congress, see Library of Congress		424
letter copying, wholly or partly mfd.	30%	323
for society or institution, see society		427
for United States, see United States		424
in raised print, used exclusively by the blind	free	426
music in, see music		329
needle, see needle books		135
printed wholly or chiefly in languages other than English	free	426
professional, see tools of trade		582
slate, n. s. p. f.	15%	329
text, see text-books		426
Boot lacings, see lacings		262
Boots and shoes, leather c. v.	free	530
Boracic acid, see acid		1
Borate of lime, see lime		429
Borate material, crude and unmfd., n. o. p. f.	free	429
Borate of soda, see soda		67 429

		Par
Borax, crude and unmfd., n. o. p. f.		429
refined, per lb.	⅛ ct.	67
Borax glass, as borax refined. T. D. 25,149, per lb.	⅛ ct.	67
Borders, papers or cardboard cut, die cut, or stamped into, n. s. p. f.	25%	332
Bormangon (borate of manganese), as chem. comp. T. D. 25,315		5 17
Bort, drilled, as bort, not set. T. D. 26,534	10%	357
imitation, as mf. n. e. T. D. 17,632	15%	385
not set,	10%	357
Botany, specimens of, see specimens		607
Bottle caps, of metal, if not decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color	30%	164
if decorated, colored, waxed, lacquered, enameled, lithographed, electroplated, or embossed in color	40%	164
Bottle covers, straw, not "unusual coverings." T. D. 31,832.		
Bottle glassware, see glass		84
Bottles, ctg. articles for society or institutions, see "society"		573
blown glass, see glass		84
double, as mf. glass. T. D. 29,996	30%	95
"dropping" as plain glass bottles. T. D. 31,969	30%	83
(Unless some process of par. 86 is superadded)		
ornamented, see glass		84
plain glass, see glass bottles		83
ctg. quicksilver, see quicksilver		159
Thermos, or "icy-hot," dutiable according to material c. v. T. D. 33,220, D. L. N. Y. July 18, 1910.		
quicksilver, American, see American goods returned		404
Boutonnieres, in c. v., of artificial or ornamental feathers, fruits, grains, leaves, grasses, flowers, or stems	60%	347
Bovovaccine, as vaccine virus. T. D. 30,865	free	400
Bowls, pipe, see pipe bowls		381
Box chronometers, see chronometers		161
Boxwood, same as wood, cabinet		169 648
Boxes, ctg. articles for society or institution, see "society"		573
ctg. fruit, see fruit, articles containing		172
ctg. less than 5 lbs. of tea, see tea		627
Boxes, jewel, leather c. v., see leather		360
Boxes, jewel, parchment c. v., see parchment		360

		Par
Boxes:		
match, metal, to be carried on the person, see jewelry		356
packing (empty), see packing boxes		171
paper or papier mâché, or wood, covered with surface-coated and other papers, same as paper articles		324
steel, American, see American goods returned		404
Bracelets, bead, value not over 7 marks per gross, as toys. T. D. 31,786	35%	342
watch, separate duty on bracelet, case and movement. D. L. N. Y. Dec. 12, 1912.		
Braces, cotton or other veg. fiber c. v., or of cotton or other veg. fiber and india rubber, not emb'd	25%	262
silk, or silk and india rubber c. v., not emb'd, n. s. p. f.	45%	316
wool, or wool and india rubber c. v., n. s. p. f.	35%	292
(In effect on and after Jan. 1, 1914)		310
Brads	free	554
Braids, featherstitch	60%	358
loom woven and ornamented in the process of weaving, or made by hand or on any braid, knitting or lace machine, and n. s. p. f., of whatever yarns, threads or filaments composed	60%	358
articles made in whole or in part of any of the foregoing braids	60%	358
ornamental or otherwise, and irrespective of use. T. D. 31,000	60%	358
plaits, laces, and willow sheets or squares, in c. v. of straw, chip, yarn, palm leaf, willow, osier, rattan, real horsehair, Cuba bark, or manila hemp, suitable for making or ornamenting hats, bonnets or hoods:		
not bleached, dyed, colored, or stained	15%	335
if bleached, dyed, colored, or stained.	20%	335
The terms "grass" and "straw" shall mean their natural form and not the separated fibers.		
ramie hat	40%	334
ramie hat, mfs. of	50%	334
Braille tablets	free	426
Bran, wheat	free	644
Brandy ..... per proof gall.	$2.60	237
For special proviso, see "spirits."		
coloring for	40%	26
imitations of, same as brandy		241
Brass articles or wares, brass c. v., n. s. p. f., not in part of platinum, gold or silver, not plated with gold or silver, whether partly or wholly mfd.	20%	167
old brass,		
clippings from,		
fit only for re-mf.	free	430

		Par
Brattice cloth, as plain woven fabric of single jute yarn. T. D. 31,899	10%	279
twilled, as mf. veg. fiber, App. N. Y. 1910	35%	284
Brazier's copper, see copper		147
Brazilian pebble, unwrought and unmfd	free	431
Bread knives, same as knives, table		130
Bread, n. s. p. f.	free	417
ctg. chocolate, nuts, fruit or confectionery of any kind, and without regard to the component material of c. v.	25%	194
Saint John's, see Saint John's bread		595
Breccia, in block, rough or squared only..per cu. ft. 50 cts. sawed or dressed, over 2 in. thick..per cu. ft. 75 cts.		97
wholly or partly mfd. into monuments, benches, vases, and other articles, breccia c. v., n. s. p. f.	45%	98
Briar root,		
wood,		
unmfd., or not further adv. than cut into blocks suitable for the articles into which they are intended to be converted	10%	168
Briar rose stocks, cuttings or seedlings, see seedlings		211
Brick, bath	15%	71
fire,		
magnesite,		
chrome,		
n. s. p. f.,		
not glazed, enameled, painted, vitrified, ornamented, or decorated in any manner	10%	71
if glazed, enameled, painted, vitrified, ornamented, or decorated in any manner	15%	71
Brillantine as gelatine. T. D. 33,320		34
Brimstone	free	617
Brine, as mf. n. e. T. D. 25,991	15%	385
Brine, in the meaning of par. 488, is a solution ctg. 62/100 of 1% or more of salt. T. D. 32,631.		
Briquets, used for fuel, coal or coal dust c. v.	free	451
Bristles, crude, not sorted, bunched, or prepared	free	432
sorted, bunched, or prepared.....per lb. 7 cts.		337
Bristol board	25%	328
Britannia metal, old, and fit only to be remfd	free	572
British gum, see gum		36
Brocades, bronze	25%	146
Bromin	free	433
Bronze, in leaf	25%	146
powder	25%	146
works in, see works of art		656
Brooches, base metal and paste, value not over 7 marks per gross, as toys. T. D. 31,786	35%	342
Broom corn	free	434
handles, n. s. p. f.	free	647
root, as crude fibrous substances (App. N. Y. 1909)		497

		Par
Brooms of broom corn, straw, wooden fiber, twigs	15%	336
Brushes, carbon, see carbon		81
morganite, as carbon brushes. T. D. 30,601..	25%	81
of all kinds	35%	336
Brussels carpets, see carpets		295
Buchu leaves	per lb. 10 cts.	39
Buckles, belt, trousers, waistcoat, wholly or c. v. of iron or steel, and parts thereof n. s. p. f.	15%	151
metal, to be worn on apparel, see jewelry....		356
Buckthorn syrup as medicinal prep. (Coll. N. Y. 1913)		5 / 17
Buckwheat flour	free	435
Budding knives, same as knives with folding blades.		128
Buds, n. s. p. f., same as drugs		27 / 477
cassia, see cassia		235
Buff leather, see leather		530
Building forms, iron or steel, whether plain, punched, or fitted for use, or whether assembled or mfd.	10%	104
stone, see stone		99
Bulb beams, see beams		104
Bulbous roots, not edible, n. s. p. f.	free	595
roots, n. s. p. f., which are drugs, same as drugs, n. s. p. f.		27 / 477
Bulbs, edible, n. s. p. f., as vegetables. T. D. 27,114	15%	215
incandescent electric light, with or without filaments	30%	95
n. s. p. f., which are drugs, same as drugs....		27 / 477
not edible, n. s. p. f.	free	595
which are cultivated for their flowers or foliage,	per 1,000 50 cts.	210
Provided, That all mature mother flowering bulbs imported exclusively for propagating purposes shall be admitted free of duty..		210
Bullion, base, on lead contained therein	25%	153
gold	free	436
lead, on lead contained therein	25%	153
silver	free	436
made wholly or in c. v., of tinsel wire, lame or lahn	25%	150
Bunting, wool c. v., see wool		290
Bur waste, wool, see wool waste		651

		Par
Burgundy pitch	free	437
Burlaps, plain woven fabrics of single jute yarns, bleached, dyed, colored, stained, painted, or printed, or rendered non-inflammable	10%	279
not bleached, dyed, colored, stained, painted, or printed, or rendered non-inflammable	free	408
Calcutta, as plain, not bleached, etc. (App. N. Y. 1913)	free	408
Burnt starch, see starch		36
Burrstone, in blocks, rough or unmfd.	free	614
Burrstones, mfd. or bound up into millstones	free	438
Butcher's knives, same as knives, table		130
skewers of wood, see skewers		174
Butter, per lb. 2½ cts.		195
cocoa, see cocoa butter		232
cocoa, substitutes, see cocoa butter		232
color (Bixine), mf. n. e. T. D. 32,488	15%	385
knives, same as knives, table		130
peanut, as butter substitute (Coll. N. Y. 1913), per lb. 2½ cts.		195
Pflanzen, as butter substitute (Coll. N. Y. 1913), per lb. 2½ cts.		195
substitutes, per lb. 2½ cts.		195
Butterine, cocoa, per lb. 3½ cts.		232
Buttermilk, "salted," as cheese	20%	196
Button blanks, fin. or unfin.	40%	339
forms of lastings, mohair or silk cloth, or other mfs. of cloth fit for buttons exclusively, not exceeding 8 in. in any dimension	10%	338
lac, see lac		526
molds	40%	339
Buttons, agate	15%	339
collar, cuff, and dress, metal, value above 20 cts. per doz., see jewelry		356
collar and cuff, wholly of bone, mother-of-pearl, ivory or agate	40%	339
cuff, "dozen pieces," as used in par. 356, means 6 pairs. T. D. 32,521.		
embroidered. T. D. 31,524	60%	358
metal, n. o. s. p. f., and parts thereof	15%	151
n. s. p. f.	40%	339
parts of, fin. or unfin.	40%	339
pearl, in sizes 26 lines, and larger	25%	339
below 26 lines	45%	339
("Line" equals 1/40 inch, par. 427, Act Aug. 5, 1909)		
shell, in sizes 26 lines and larger	25%	339
below 26 lines	45%	339
shoe	15%	339
trousers, steel and parts thereof, n. o. s. p. f.	15%	151
vegetable ivory, in sizes 36 lines and larger	35%	339
below 36 lines	45%	339
Butts, jute, see jute		497

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		Par
Cabbage leaves, dried, as vegetables. T. D. 27,022.	15%	215
salted, used as seasoning, as prepared vegetables. T. D. 29,965	25%	200
seed, see seed		212
Cabbages, as vegetables, n. s. p. f.	15%	215
Cabinet furniture, see furniture		176
woods, see wood, cabinet		169 648
Cables, telegraph, telephone, and other, composed of metal and rubber, or of metal, rubber and other material	15%	114
of hemp, tarred or untarred.....per lb.	1 ct.	268
of istle, Tampico fibre, manila, sisal grass or sunn, or a mixture of any of these, per lb.	½ ct.	268
Cacao, same as cocoa		456
Cachous, to perfume the breath as confectionery. T. D. 33,088		180
Cadmium	free	439
sulphide or "yellow" as a color. T. D. 32,248	15%	63
Caen-stone, ground, as earthy substance	20%	81
Caffein .....per lb.	$1.00	13
compounds of	25%	13
Cajeput oil, see oil		561
Cake, n. s. p. f.	15%	385
saffron, see saffron		31
Cakes, containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the material of c. v.	25%	194
Calamares, as shellfish. T. D. 28,805	free	598
Calamine, on the zinc contained therein (For proviso, see zinc-bearing ores)	10%	162
Calcium,		
alloys, calcium c. v.	25%	143
acetate of, brown and gray, crude	free	440
carbide	free	440
chloride of, crude	free	440
cyanamid or lime nitrogen	free	499
lactate as chem. compound. T. D. 31,654		5 18
nitrate	free	440
tartrate, crude	5%	8

		Par
Calc-spar, same as spar. T. D. 12,383.		
Calendars, see lithographic articles		325
Californite, as precious stone. T. D. 29,984.		
Calla bulbs or corns	per 1,000 $5.00	210
Calisaya bark as cinchona (standard)	free	410
Calomel	15%	14
Caloni punch, as spirituous bev. Coll. N. Y. 1913,	per pf. gall. $2.60	240
Caltrop nuts. T. D. 22,516	per lb. 1 ct.	226
Calves	free	619
Calves' foot jelly. T. D. 27,223	20%	217
Camel, hair of, see hair		286 650
Cameos, cut, but not set, suitable for use in the mfr. of jewelry	20%	357
imitation, as imitation precious stones. T. D. 25,919.		
shell, though not minerals, are dutiable as precious stones. T. D. 30,068.		
Cameras, photographic, see photographic cameras...		380
Camomile oil, see oil		46
Camphor, crude, natural	per lb. 1 ct.	36
crude synthetic, as crude. T. D. 29,181	per lb. 1 ct.	36
refined and synthetic	per lb. 5 cts.	36
refuse, as mf. n. e. T. D. 23,116	15%	385
substitutes as chemical compound. T. D. 28,817		5 17
Camphylene, disinfectant, a coal tar prep. T. D. 18,138	15%	21
Canada balsam, see balsams, n. s. p. f.		9
Canary seed, see seed		212
Candle berries, or nuts, as drugs, n. s. p. f. T. D. 1,958–24,533		27 477
Candle wicking, see wicking		262
Candles, small, paraffine, Nos. 12 and 15, as toys. T. D. 29,257	35%	342
small, paraffine, No. 24, as mf. n. e. T. D. 29,257	15%	385
Roman, see Roman candles		344
Candy, rock, same as confectionery. T. D. 29,442.		180
sugar, same as confectionery		180
Cane, chair, see chair cane		173
juice, sirups of, same as sugar		177
sugar, see sugar cane		178 595
Canes, walking, see walking canes		383
sticks for, see sticks		648
Canna bulbs	per 1,000 $10.00	210
Cannabis indicus, as alc. compound. T. D. 24,868.		16
Cannepin (Dechets de Peaux), leather waste. T. D. 17,166	free	530

		Par
Cannon, old brass. N. Y. Nov. 18, 1912.....	free	430
Cans, containing less than 5 lbs. of tea, see tea....		627
Cantharides, as drugs, n. s. p. f., 19,455–19,473....		27 477
Caoutchouc, surrogat de, mf. n. e. T. D. 15,317...	15%	385
Capers not dutiable as vegetables. T. D. 31,215.		
Capers, in salt. T. D. 31,215, 32,978	15%	385
in vinegar. T. D. 31,215, 32,978	25%	201
Caps, blasting .....per 1,000	$1.00	346
bottle, see bottle caps		164
infants' ear, not dutiable as wearing apparel, but as braces. T. D. 31,009	25%	262
percussion	15%	346
Capsicine, as drugs, n. s. p. f., advanced. T. D. 30,048	10%	27
Capsicum or red pepper, unground.....per lb.	1 ct.	235
ground .....per lb.	1 ct. and 20%	
Capsules, chemicals, drugs, medicinal and similar substances in	25%	17
Caraway oil, see oil		46
seed, see seed		212
Carbazol, dyes obtained from	free	394
Carbide, calcium, see calcium		440
Carboleum as acid, n. s. p. f. T. D. 32,149.....	15%	1
Carbolic acid, see acid		387
Carbolineum avenarius, as coal tar products, n. s. p. f. T. D. 33,259 (App. N. Y. 1913).....	15%	21
Carbon, animal, or bone dust	free	423
brushes,		
disks,		
electrodes, for electric furnaces, electrolytic and battery purposes,		
plates,		
carbon c. v.	25%	81
mfs. of, n. s. p. f.	20%	81
pots, porous, for electric batteries	15%	82
tetrachloride .....per lb.	1 ct.	19
unmfd., n. s. p. f.	15%	81
Carbonate of ammonia, see ammonia		7
of barium, precipitated, see barium		10
guaicol, see guaicol		18
of magnesia, precipitated, see magnesia.....		42
of potash, see potash		580
of soda, crystal, see soda		67
of strontia, mineral, see strontia		615
Carbonic acid gas as acid n. s. p. f. T. D. 32,149.	15%	1
Carbons, for electric lighting, wholly or partly finished, made entirely from petroleum coke, per 100 ft.	15 cts.	82
if composed chiefly of lampblack or retort carbon .....per 100 ft.	40 cts.	82
for flaming arc lamps, n. s. p. f.	30%	82

		Par
Carborundum, ground, as emery. App. N. Y. 1910, per lb.	1 ct.	343
Carboys, American, see American		404
glass, same as glass bottles		83
Card cases, metal, to be carried on the person, see jewelry		356
leather c. v., see leather		360
parchment c. v., see parchment		360
Card clothing, not actually and permanently fitted to and attached to carding machines or to parts thereof at the time of importation, mfd. with round iron or untempered round steel wire	10%	124
mfd. with tempered round steel wire or with plated wire or other than round iron or steel or with felt face, or wool face, or rubber face cloth ctg. wool	35%	124
Card laps, cotton	5%	250
Card waste, wool, see wool waste		653
Cardamom seeds, see seeds		595
Cardboard	25%	328
cut, die cut, or stamped into designs or shapes, n. s. p. f.	25%	332
embossed. T. D. 31,953	25%	328
Cards, Jacquard, see paper		328
lithographically printed, see lithographic articles		325
playing	60%	331
post, see post cards		332 / 610
used in "authors" and similar games, not "playing cards," nor "toys," but dutiable as mf. paper. T. D. 31,708	25%	332
Carica papaya, non-alc., as drugs n. s. p. f. advanced. T. D. 32,614	10%	27
Carmelite ware as earthenware. T. D. 31,633	40%	79
Carmel-malz as barley malt. T. D. 33,271 and D. L. March 25, 1913	per bu. of 34 lbs. 25 cts.	189
Carpenter's bench knives, same as knives, table		130
Carpet, cork, see cork		276
Carpeting, cotton in part, n. s. p. f.	20%	302
flax, hemp, jute or other vegetable fiber (except cotton)	30%	273
wool in part, n. s. p. f.	20%	302
wool, wholly or in part, and n. s. p. f., dutiable same as carpets of like material		303
Carpets, all-chain Venetian	20%	298
Aubusson, figured or plain, and all carpets and carpeting of like character or description, n. s. p. f.	35%	293
Axminster, same as carpets, Aubusson		293
Brussels, figured or plain, and all carpets and carpeting of like character or description	25%	295
chenille, same as carpets, Aubusson		293
cotton in part, n. s. p. f.	20%	302

		Par
Carpets:		
flax	30%	273
hemp	30%	273
jute	30%	273
moquette, same as carpets, Aubusson		293
Saxony, figured or plain, and all carpets and carpeting of like character or description.	30%	294
tapestry, Brussels, figured or plain, and all carpets or carpeting of like character or description, printed on the warp or otherwise	20%	297
tapestry velvet, same as carpets, velvet		296
three-ply	20%	298
treble ingrain	20%	298
Tourney velvet, same as carpets, Saxony		294
two-ply ingrain	20%	299
vegetable fiber (except cotton)	30%	273
velvet, figured or plain, printed on the warp, or otherwise, and all carpets or carpeting of like character or description	30%	296
Wilton, same as carpets, Saxony		294
wool in part, n. s. p. f.	20%	302
wool, wholly or in part, portions of, as carpets of like character or description		303
wool, Dutch	20%	299
of every description, woven whole for rooms...	50%	300
(The rates of duty provided for carpets and carpeting in Schedule K effective on and after Jan. 1, 1914)		310
Carriage laces, see laces		358
Carrot seed, see seed		212
Cartridge shells, empty, Cartridges,	15%	346
Car-truck channels, see channels		104
Carts, agricultural, in whole or in parts, including repair parts	free	391
Carving knives, forks and steels, same as knives, table		130
Casein or lactarene	free	527
Cases, clock, china, with or without movements, see china wares		80
earthenware, see earthenware		79
leather c. v., see leather		360
needle, see needle cases		135
parchment c. v., see parchment		360
watch, see watchcases		161
Cash registers, in whole or in parts, including repair parts	free	441
Casings, bone, see bone casings		262, 316
Casks, American, see American		404
(empty), wood, n. s. p. f.	15%	171
Cassady, or Cassava. T. D. 25,443-33,280	free	625

		Par
Cassia,		
buds,		
vera,		
unground .....per lb.	1 ct.	235
ground .....per lb.	1 ct. and 20%	235
oil of, see oil		46
Cassie, chemical comp. T. D. 28,910		5 / 17
Cassiterite, or black oxide of tin	free	631
Provided, That duty shall be 4 cts. per lb. when President proclaims that mines of U. S. produce 1,500 tons of cassiterite and bar, block, and pig tin per year.		
Cast hollow ware, see hollow ware		125
Cast scrap iron, see iron		518
steel, see steel		518
Castanets, not as musical instruments. T. D. 33,055.		
Castile soap, see soap		66
Castings, cast iron, see iron, cast		125
Castings, iron, see iron		125
malleable iron, see iron, malleable		125
steel, see steels		110
Castor	free	442
beans or seeds.....per bu. of 50 lbs.	15 cts.	212
Allow for impurities in excess of 3%. T. D. 32,076, 32,775.		
oil, see oil		45
Castoreum	free	442
Casts of sculpture, see sculptures		611
Catgut, see gut		366 / 443
Catsup as sauce. T. D. 29,713	25%	201
Cattle	free	619
hair of, see hair		288 / 503
Cattle, hides of, see hides		506
Cauliflower in brine as vegetables. T. D. 29,922..		200 / 215
Cauliflower seeds, see seeds		595
Caviar	30%	216
Dutiable same, whether fresh or preserved. T. D. 31,636.		
Cayenne pepper, see pepper		235
Cedar, commercially known as Spanish cedar, same as wood, cabinet		169
including Spanish cedar, in the log, rough, or hewn only, same as wood, cabinet.....		648
timber, red (Juniperus Virginiana), hewn, sided, squared or round	free	648
Cedars or cedron for ceremonial rites, as fruits. Coll. N. Y. 1913	free	488
Cedrat, oil of, see oil		46
Celedonite, as wrought earth. T. D. 25,600..per ton	$1.	76

		Par
Celery salt, as mf. n. e. (Coll. N. Y. 1913)	15%	385
seeds, see seeds		595
Cellon, as gelatine. T. D. 33,317		34
Cellophane, as gelatine. T. D. 33,320		34
Celluloid,		
Cellulose,		
Cellulose esters,		
same as pyroxylin		25
Cement, cæmentum, as cement n. s. p. f. Coll. N. Y. 1913	10%	74
copper	free	461
gypsum c. v.	10%	74
hydraulic	free	444
Keene's	10%	74
lime. T. D. 31,727	10%	74
linoleum as cement, n. s. p. f. Coll. N. Y. 1913	10%	74
mastic, as cement n. s. p. f. (App. N. Y. 1913)	10%	74
Portland	free	444
Portland, white, non-staining	10%	74
Roman	free	444
stone, as cement, n. s. p. f. (App. N. Y. 1913)	10%	74
tiles, see tiles		72
Cements, n. s. p. f.	10%	74
Ceramic colors, see colors, ceramic		63
enamels,		
fluxes,		
glazes, same as colors, ceramic		63
mosaic tiles, see tiles		72
Ceresin, as wax. T. D. 31,727	free	641
Cerite, Cerium, Cerium ore	free	445
Chains, bead, value not over 11 marks per gross, not suitable for use of adults, as toys. T. D. 31,786, 31,965	35%	342
Chain, or		
Chains,		
iron or steel, n. s. p. f.	20%	126
Chain, rope, curb, cable and fancy patterns of, see jewelry		356
Chains, metal, to be worn or carried on the person, see jewelry		356
not suitable for use of adults, value not over 11 marks per gross, as toys. T. D. 31,786, 31,965	35%	342
machine	25%	126
sprocket	25%	126
Chair cane	10%	173
frames, in pieces as furniture of wood. T. D. 31,628	15%	176
Chalk, billiard	25%	15
bolted	per lb. 1/10 ct.	60
crude, not ground, bolted, precipitated, or otherwise mfd.	free	446

		Par
Chalk:		
French, crude and unground	free	621
French, cut, powdered, washed or pulverized	15%	69
ground or bolted ..... per lb.	1/10 ct.	60
mfs. of, n. s. p. f.	25%	15
precipitated, suitable for medicinal or toilet purposes	25%	15
put up in the form of cubes, blocks, sticks, or disks, or otherwise, n. s. p. f.	25%	15
red	25%	15
tailor's	25%	15
Chamois skins, see skins		359
Chamotte plates as earthenware. T. D. 25,675	35%	79
Champagne, same as wines, sparkling		243
Champagne d'Ananas Monopole as imitation champagne (see par. 241), dutiable as wines, sparkling. T. D. 31,236		243
Channels, car-truck, iron or steel, whether plain, punched or fitted for use, or whether assembled or mfd.	10%	104
Char, blood, see blood char		447
bone, see bone char		447
Charcoal, not suitable for use as a pigment ..... free		447
crayons, see crayons		63
Charms, china, porcelain, bisque or parian, same as china wares		80
earthen, crockery or stoneware, same as earthenware		79
Charts, for Library of Congress, see Library of Congress		424
for United States, see United States		424
for society or institution, see society		427
hydrographic	free	425
printed more than 20 years at date of importation	free	425
n. s. p. f.	15%	329
Chassis, automobile, see automobile		119
Cheese and substitutes therefor	20%	196
Cheese knives, same as knives, table		130
Chemical and medicinal compounds, preparations, mixtures and salts, and combinations thereof, n. s. p. f.	15%	5
and medicinal compounds, preparations, mixtures and salts, ctg. alcohol, same as alcoholic compounds		16
and medicinal compounds, combinations, and all similar articles dutiable under this section, except soap, whether specially provided for or not, put up in individual packages of two and one-half pounds or less gross weight (except samples without commercial value) shall be dutiable at a rate not less than 20 per centum ad valorem: *Provided,*		

		Par
Chemical:		
That chemicals, drugs, medicinal and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, shall be dutiable at not less than 25 per centum ad valorem		17
"mixtures" combined mechanically, "compounds" combined chemically. T. D. 32,035,-33,527.		
Chenille carpets, see carpets		293
cotton, see cotton chenille		258
Chenilles, silk c. v., see silk		314
Cheroots of all kinds	per lb. $4.50 and 25%	185
Cherries, dried, as fruits, n. s. p. f. T. D. 33,291,	per lb. 1 ct.	217
green or ripe	per bu. of 50 lbs. 10 cts.	217
in maraschino as fruits preserved. T. D. 32,540		217
"sour," dried on the tree as fruits. T. D. 31,-450	per lb. 1 ct.	217
Cherry culls, as cabinet wood. T. D. 18,074	10%	169
juice, same as juice, fruit		247
laurel water as medicinal prep. T. D. 32,997.		5 17
stocks, cuttings or seedlings, Mahaleb or Mazzard, see seedlings		211
Chess balls, see balls		341
Chessmen of any material	50%	341
Chestnut, extract of, not ctg. alc., n. s. p. f.	free	624
Chestnuts, Chinese water, as vegetables, n. s. p. f. T. D. 27,019	15%	215
for seed, as nuts, n. s. p. f. T. D. 29,339.		
Chewing gum, as mf. n. e. T. D. 32,780	15%	385
Chiampa stone, as marble. T. D. 33,362		97
Chicle, crude	per lb. 15 cts.	36
refined or adv. in value by any process or treatment beyond that essential to proper packing	per lb. 20 cts.	36
Chicory root:		
raw, dried, or undried, but unground	per lb. 1 ct.	230
burnt or roasted, ground or granulated, or in rolls, or otherwise prepared, n. s. p. f.,	per lb. 2 cts.	230
Chillies as capsicum. T. D. 15,475		235
Chimes may be parts of clocks. T. D. 29,495.		
Chimney pieces, slate	10%	101
China clay, see clay		76
China dolls. T. D. 30,091	35%	342
China grass, as crude vegetable substance. T. D. 29,887	free	497
China, matting, see matting		272
silk, or "chinas," cotton c. v. T. D. 22,376	30%	254

China and porcelain wares composed of a vitrified non-absorbent body which, when broken, shows a vitrified or vitreous, or semi-vitrified or semi-vitreous fracture, and all bisque and parian wares, including clock cases with or without movements, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles composed wholly or in chief value of such ware, if plain white, or plain brown, not painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner; and manufactures in chief value of such ware not specially provided for in this section, 50 per centum ad valorem; if painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner and manufactures in chief value of such ware not specially provided for in this section, 55 per centum ad valorem..		Par 80
Chinese blue, see blues		52
Chinese nut oil, see oil		561
Chip bonnets, same as hats, straw, etc.		335
braids, see braids for hats		335
Chip is wood split in thin pieces. T. D. 31,547.		
hats, see hats, straw, etc.		335
hoods, same as hats, straw, etc.		335
laces, same as braids for hats		335
mfs. of, chip c. v., n. s. p. f.	20%	368
of willow, see willow		173
plaits, same as braids for hats		335
Chips, poker, see poker chips		341
Chloral hydrate	25%	18
Chlorate of potash, see potash		64
of soda, see soda		67
Chloride, benzyl, see benzyl chloride		23
ethyl, see ethyl chloride		29
of barium, see barium		10
of calcium, see calcium		440
of lime, see lime		12
of zinc, see zinc		62
Chloroform ..... per lb.	2 cts.	19
Chlorophyll, extract of, not ctg. alcohol	15%	31
Chocolate and cocoa, unsweetened, prepared or mfd., n. s. p. f.	8%	231
sweetened, prepared or mfd., n. s. p. f., value 20 cts., lb. or less ..... per lb.	2 cts.	231
value more than 20 cts lb.	25%	231
the weight and value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the mdse. T. D. 33,106		231

		Par
Chocolate, *continued:*		
Divide the dutiable value, leaving out the plain outer cases, by the dutiable weight of the chocolate, to find value per pound. T. D. 23,193. (Bottles dutiable as immediate coverings of chocolate. Coll. N. Y. 1911)		
Chowchow, fruit, as fruits preserved. T. D. 30,122.		217
vegetable, as vegetables prepared. T. D. 32,488.	25%	200
Chromate of iron, see iron		448
of potash, see potash		64
of soda, see soda		67
Chrome brick, same as brick, n. s. p. f.		71
Chrome, hydroxide of, unrefined and unfit for use in tanning until refined, as crude articles used in tanning. T. D. 31,679	free	624
green,		
yellow,		
same as chromium colors		54
metal, n. s. p. f.	15%	102
Chromic acid, see acid		387
ore, or chromate of iron	free	448
Chromium colors, in the mfre. of which lead and bichromate of potash or soda are used, in pulp, dry, or ground in or mixed with oil or water..	20%	54
hydroxide of, crude	free	449
metal, same as chrome metal		102
Chronometers, box or ship, and parts thereof	30%	161
Chutneys, fruits preserved. T. D. 30,142		217
Cider (from apples only. T. D. 29,946)..per gall.	2 cts.	202
champagne or sparkling. Coll. N. Y. 1913, per gall.	2 cts.	202
huckleberry, as fruit juice. T. D. 29,946		247
Cigar bands, lithographically printed, see lithographic articles		325
cases,		
cutters,		
holders,		
metal, to be carried on the person, see jewelry		356
Cigarette-book covers,		
books,		
paper, all forms, except cork paper	50%	381
cases,		
holders,		
metal, to be carried on the person, see jewelry		356
Cigars,		
paper, including wrappers...per lb. $4.50 and	25%	185
Cigarettes,		
paper, including wrappers....per lb. $4.50 and	25%	185
Cinchona bark, see barks, cinchona		410 584
Cinematograph, not free as household effects. T. D. 30,410.		

		Par
Cinematography film pictures, see "photographic"		380
Cinnamon,		
chips,		
unground .....per lb. 1 ct.		235
ground .....per lb. 1 ct. and	20%	235
oil of, see oil		46
Cippolini, vegetables. T. D. 30,037	15%	215
Circular saws, see saws		139
Cirine, as earthy substance. T. D. 32,536	20%	81
Citrol, as oil of lemon. T. D. 14,203.....	10%	46
Citrate of lime, see lime		41
Citric acid, see acid		1
Citron, as fruit, n. s. p. f.	free	488
Citron,		
peel, preserved, candied, or dried.....per lb.	2 cts.	221
Citronella, oil of, see oil		46
Civet, not ctg. alc., n. s. p. f.	20%	49
oil of, see oil		46
Clams, as shellfish. T. D. 26,387	free	598
Clapboards, n. s. p. f. T. D. 17,185	free	647
Clasp knives, same as knives which have folding blades		128
Clasps, snap, see snap clasps		151
corset, see corset clasps		114
Clay, china, or kaolin .....per ton	$1.25	76
(Including weight of containers)		
common blue,		
Gross-Almerode glasspot,		
in cases or casks, suitable for the mfre. of crucibles and glass melting pots or tank blocks	free	450
(Same if in sacks. T. D. 29,449)		
mfr. of, as articles of earthy or mineral substance (see T. D. 33,670)		81
modeling, as earthy substance. T. D. 32,536..	20%	81
pipes, see pipes		381
Clays, or earths, unwrought or unmfd., n. s. p. f. (including weight of containers)....per ton	50 cts.	76
wrought or mfd., n. s. p. f. (including weight of containers).....per ton	$1.00	76
Cliff stone, unmfd. and not suitable as monumental or building stone, n. s. p. f.	free	614
Clippings for paper making	free	566
from brass or Dutch metal, fit only for remfre.	free	430
from new copper, not mfd., n. s. p. f.	free	461
from boiler plate used in making boilers as scrap iron or steel. T. D. 8,054-33,153. ..	free	518
Clay, ball, as clay unwrought. T. D. 13,435.....		76
Clock cases, with or without movements, china, porcelain, bisque or parian, same as china wares		80
(Movements dutiable separately as parts of clocks. T. D. 31,086)		

		Par
Clock:		
cases, with or without movements, earthen, crockery, or stoneware, same as earthenware		79
dials, see dials		161
escapements as "parts of clocks." T. D. 31,804	30%	161
movements, lever, having jewels in the escapement	30%	161
ornaments, not "parts of clocks." T. D. 32,314.		
ball, parts dutiable separately. T. D. 32,455.		
containing lever clock movements, having jewels in the escapement	30%	161
and parts thereof, n. s. p. f., whether separately packed or otherwise, not composed in c. v. of china, porcelain, parian, bisque, or earthenware	30%	161
Provided, That all watch and clock dials, whether attached to movements or not, shall have indelibly painted or printed thereon the name of the country of origin, and that all watch movements, and plates, lever clock movements with jewels in the escapement, whether imported assembled or knocked down for reassembling, and cases of foreign manufacture, shall have the name of the manufacturer and country of manufacture cut, engraved, or diesunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movements and plates shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, said numbers to be expressed either in words or in Arabic numerals; and if the movement is not adjusted, the word "unadjusted" shall be marked thereon by one of the methods indicated; and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction.		
jewels for, see jewels		161
with musical alarm, as clocks. T. D. 25,310..	30%	161
Cloth, cotton or other vegetable fiber, and silk, cotton or other vegetable fiber c. v., whether known as silk-striped sleeve linings, silk stripes, or otherwise	30%	254
Dutiable, same, though amount of silk insignificant. T. D. 33,576.		
crinoline, see crinoline		353
gunny, see gunny cloth		408 566
hair,		
hair, press, see hair		353

		Par
Cloth:		
press, camel's-hair, see hair		288
shirting, see shirting cloth		283
tracing, see tracing cloth		254
waterproof, see waterproof cloth		254
Clothing, card, see card clothing		124
ready-made, cotton or other vegetable fiber c. v., see wearing apparel		256
ready-made. silk c. v., see wearing apparel		317
ready-made, wool c. v., see wearing apparel		291
Cloths, bolting, see bolting cloths		422
Italian, wool c. v., see wool		290
press, see press cloths		422
Clove stems, unground	per lb. 1 ct.	235
ground	per lb. 1 ct. and 20%	235
Cloves, unground	per lb. 2 cts.	235
ground	per lb. 2 cts. and 20%	235
Coach laces, see laces		358
Coal, anthracite, bituminous, culm, shale, slack	free	451
cannel, as bituminous	free	459
Coal, dust, compositions used for fuel, in c. v. of		451
-tar colors, n. s. p. f.	30%	20
tar, crude	free	452
-tar distillates, n. s. p. f., not medicinal, not color or dye	5%	22
-tar dyes, n. s. p. f.	30%	20
tar, pitch of	free	452
-tar products or preparations, not colors or dyes, n. s. p. f.	15%	21
-tar products known as anilin oil and salts, toluidine, xylidin, cumidin, binitrotoluol, binitrobenzol, benzidin, tolidin, dianisidin, naphtylamin, diphenylamin, benzaldehyde, benzyl chloride, nitro-benzol and nitrotoluol, naphtylaminsulfoacids and their sodium or potassium salts, naphtolsulfoacids and their sodium or potassium salts, amidonaphtolsulfoacids and their sodium or potassium salts, amidosalicylic acid, binitrochlorbenzol, diamidostilbenedisulfoacid, metanilic acid, paranitranilin, dimethylanilin; all the foregoing not medicinal and not colors or dyes, 10 per centum ad valorem		23
Coat linings, wool c. v., see wool		290
Cobalt, ore	free	453
oxide of	per lb. 10 cts.	24

		Par
Coca leaves	per lb. 10 cts.	39
Cocaine and all salts and derivatives of same. T. D. 19,629-20,050	per oz. $2.00	47
Cocculus indicus	free	454
Cochineal	free	455
Cocoa, butter, butterine, butter substitutes	per lb. 3½ cts.	232
Cocoa or cacao, crude, fiber of, leaves of, shells of	free	456
Cocoa fiber matting, see matting		371
fiber mats, see mats		371
prepared or mfd., same as chocolate		231
Cocoanut meat, broken, or copra, not shredded, desiccated, or prepared in any manner	free	557
meat or copra desiccated, shredded, cut, or similarly prepared	per lb. 2 cts.	221
oil, see oil		561
oil, refined deodorized, see oil		232
peel, brown, as waste. Coll. N. Y. 1913	10%	384
shell waste. T. D. 33,280	free	456
Cocoanuts in the shell	free	557
Cocoons, silk, see silk		599
Cod oil, see oil		561
-liver oil, see oil		561
Codeine, salts of, as opium salts. T. D. 5,091,	per oz. $3.00	47
Cœrulein, as coal-tar color. T. D. 15,983	30%	20
Coffee	free	457
articles used as, or as substitutes for, n. s. p. f.,	per lb. 2 cts.	233
essence of. T. D. 31,624	per lb. 2 cts.	233
ground, as coffee. T. D. 23,256	free	457
Coffee, in any condition whatever, not dutiable under par. 233. T. D. 33,463.		
roasted, as coffee. T. D. 15,408	free	457
Coin holders, metal, to be carried on the person, see jewelry		356
Coins, gold, silver, copper or other metal	free	458
imitation, importation prohibited. T. D. 32,-279. (Applies only to modern coins. T. D. 25,-403)		
Coir, yarn	free	459
mfrs. of, as mfs. vegetable fiber. T. D. 12,208	35%	284
Coke	free	451
Colcothar, or oxide of iron, n. s. p. f.	10%	55
Colemanite, as borate of lime (App. N. Y. 1913)	free	429
Collar buttons, see buttons		339 356
Collarettes as wearing apparel. T. D. 16,583.		

		Par
Collard seed, see seed		212
Collars, shirt, see shirt collars		256, 277
Collars and cuffs, ladies', in the piece, as wearing apparel. T. D. 33,406.		
Collections for exhibition, see works of art		654
in illustration of the arts, over 100 years old, see works of art		656
College, special importations for, see society		427, 573, 611
special importations for, see works of art		655
Collets, cotton or other vegetable fiber c. v.	25%	262
Collodion, same as pyroxylin		25
Cologne ..... per lb. 40 cts. and	60%	48
Colopony as mf. n. e. T. D. 5,091	15%	385
Color lakes, whether dry or in pulp, n. s. p. f.	20%	63
Coloring, for brandy, wine, beer, or other liquors	40%	26
extracts of vegetable origin suitable for, n. s. p. f., not ctg. alc., not medicinal ... per lb.	⅜ ct.	30
Colors, crude, dry, mixed, or ground with oil or water, or other solution than oil, n. s. p. f.	15%	63
artists', in all forms	20%	63
ceramic, glass, crude, dry, mixed, or ground with water or oil, or with solutions other than oil, n. s. p. f.	15%	63
chromium, see chromium		54
coal tar, see coal tar		20
Colts, dutiable as horses. T. D. 29,983	10%	186
(Sucking colt free, with free mare. T. D. 25,196)		
Columns, or parts or sections of, iron or steel, plain, punched, or fitted for use, whether assembled or mfd.	10%	104
Combination suits, knit, same as wearing apparel, knit		261
Combs, gallilith, as horn combs. T. D. 31,946	25%	368
metal, see jewelry		356
wholly of horn, or of horn and metal	25%	368
Comfits, ctg. no alc. or not over 10% of alc.	20%	217
if ctg. over 10% of alc. and n. s. p. f. 20%, and in addition $2.50 per proof gall. on the alc. contained therein in excess of 10%		217
Composition metal, copper c. v., see copper		460
for ship's bottoms, as paint	15%	63
(Appraisers N. Y. 1911)		
used for fuel, coal c. v., see coal		451
Compounds, distilled spirits, c. v., see spirits		239
Cones, fir, with seeds, on weight of seeds (App. N. Y. 1913) ..... per lb.	5 cts.	212
Confectionery, n. s. p. f., value 15 cts lb. or less,	per lb. 2 cts.	182

		Par
Confectionery:		
value more than 15 cts lb.	25%	182
The weight and value of the immediate coverings, other than the outer packing case or other covering, shall be included in the dutiable weight and the value of the mdse. T. D. 33,106		182
(Divide the dutiable value, leaving out the plain outer cases, by the dutiable weight of the confectionery to find value per lb. T. D. 23,193)		
(Bottles dutiable as immediate coverings of confectionery. Coll. N. Y. 1911)		
Confetti, as mf. of paper. T. D. 28,626	25%	332
Congress, Library of, see Library of Congress		424
Coniferous evergreen seedings, see seedlings		595
Coniine, as alcoholic compound. T. D. 11,393		16
Consuls, foreign, supplies for, exempt from duty. T. D. 28,042.		
Containers, American, see "American goods returned"		404
cylindrical, see vessels		127
glass, same as glass bottles		83
Containers, metal, lacquered or printed by lithography, as usual coverings.		
of tea, see tea		627
Containers of any kind advanced in value by the appraiser are subject to "additional duty." T. D. 12,226. (N. Y. May 17, 1911)		
Cooks' knives, forks and steels, same as knives, table		130
Copaiba balsam, same as balsams, n. s. p. f.		9
Copal, gum, see gum		500
Coponato, prepared vegetables. (App. N. Y. 1913)	25%	200
Copies, artistic, of antiquities, see works of art		654
of paintings, pastels, drawings, statuary and sculptures, see works of art		376
Copper, acetate of	free	421
arsen, as metal unwrought. T. D. 30,069	10%	154
articles or wares, copper c. v., n. s. p. f., not in part of platinum, gold, or silver, not plated with gold or silver, whether partly or wholly mfd.		167
ash, as copper scale. T. D. 33,153	free	461
bars, not mfd., n. s. p. f.	free	461
black or coarse	free	461
bottoms	5%	147
brazier's	5%	147
cement	free	461
clippings from new	free	461
coarse	free	461
coins, see coins		458
compositions, metal, copper c. v., n. s. p. f.	free	460
ingots, not mfd., n. s. p. f.	free	461

		Par
Copper:		
manganese, as composition metal, copper c. v. T. D. 30,069	free	460
medals, see medals		546
matte, as regulus of copper. T. D. 33,594	free	461
old, fit only for remfr.	free	461
ore	free	461
ore, concentrated. T. D. 25,804	free	461
oxide of, as copper scale. Coll. N. Y. 1912	free	461
pigs, not mfd., n. s. p. f.	free	461
pins, see pins		158
pipes	5%	147
plates, not mfd., n. s. p. f.	free	461
plates, ready for engravers' use, as copper articles. T. D. 30,549	20%	167
plates, rolled, called brazier's copper	5%	147
plates, with layers of other metal imposed, see plates		109
regulus of	free	461
rods	5%	147
scale	free	461
sheets	5%	147
sheathing, see sheathing		147
sheets, with layers of other metals imposed	15%	109
sink cloth, as tinsel wire articles. (Coll. N. Y. 1913)	40%	150
strips	5%	147
subacetate of, or verdigris	free	421
sulphate of, or blue vitriol	free	421
tubing, flexible. T. D. 31,951	20%	127
yellow metal, see yellow metal		147
Copperas, or sulphate of iron	free	462
Copra, same as cocoanut meat		221 557
Copying paper, see paper, copying		323
Coquill glasses, see glasses		92
Coral articles, coral c. v., not jewelry and not fitted expressly for use in the construction of jewelry, n. s. p. f.	45%	98
Coral, cut, but not set, suitable for use in mf. of jewelry	20%	357
Coral marine, uncut and unmfd.	free	463
Coraline, as coal tar color. T. D. 20,802	30%	20
Cord, coronation, as cotton cords. T. D. 33,431	25%	262
Russian, so-called, cotton cloth with effect of, not "figured." T. D. 31,104.		
Cordage, hemp, tarred or untarred ....per lb.	1 ct.	268
istle,		
Tampico fiber,		
manila,		
sisal grass,		
sunn,		
or a mixture of any of these....per lb.	½ ct.	268

		Par
Cordial, ginger, same as wines, still		244
ctg. spirits, n. s. p. f.....per pf. gall.	$2.60	240
(Subject to proviso of par. 244. See "spirits")		
Cordial is distilled from fruit, contains 35% to 50% of alc. Coll. N. Y. 1913.		
Cordonnet, as metal threads. T. D. 30,615.....	25%	150
Cords, artificial or imitation silk or horsehair c. v., or artificial or imitation silk or horsehair and india rubber c. v.	60%	319
flax, hemp, or ramie, } c. v.		
made from yarn not finer than 5 lea or number	20%	269
made from yarn finer than 5 lea or number....	25%	269
wholly of flax, hemp or ramie, or of flax, hemp or ramie and india rubber, n. o. s. p. f....	30%	278
Cords, and tassels, cotton or other vegetable fiber c. v., or of cotton or other vegetable fiber and india rubber, not embroidered	25%	262
Cords, and tassels, silk c. v., silk and india rubber c. v., not embd., n. s. p. f.	45%	316
Cords, and tassels, wool c. v. or wool and india rubber c. v., n. s. p. f.	35%	292
(In effect on and after Jan. 1, 1914).....		310
Corduroys, cotton, see cotton corduroys		257
vegetable fiber, except flax, hemp, or ramie, see vegetable fiber		257
flax, hemp, or ramie c. v., same as pile fabrics,		
flax, hemp or ramie c. v.	40%	280
mfrs. or articles made or cut from same.....	40%	280
Coriander seed, see seed		595
Cork, artificial, n. o. p. f. .....per lb. 3 cts.		340
artificial, mfs. of, artificial cork c. v., n. s. p. f.	30%	340
Cork bark, cut into squares, cubes or quarters, per lb. 4 cts.		340
("Quarters" are triangles for tiling in quarters of a square. Coll. N. Y. 1913)		
mfs. of, cork bark c. v., n. s. p. f.	30%	340
unmfd.	free	464
Cork carpet, figured or plain, and mats or rugs made of cork carpet	30%	276
Cork disks, mfd., over 3/16 in. in thickness...per lb. 12 cts.		340
if 3/16 in. or less in thickness.....per lb. 15 cts.		340
floats, finished, as fishing tackle. T. D. 31,654..	30%	136
insulation, granulated cork c. v. in slabs, boards, planks or molded forms..per lb. ¼ ct.		340

		Par
Cork:		
mfs. of, cork c. v., n. s. p. f.	30%	340
paper	35%	340
refuse of all kinds	free	464
shavings	free	464
stoppers, mfd., over ¾ in. in diameter, measured at the larger end, 12 cts lb., if ¾ in. or less ....per lb. 15 cts.		340
substitutes mfd. from cork waste or granulated corks, n. o. p. f. ....per lb. 3 cts.		340
wafers, same as cork disks		340
washers, same as cork disks		340
waste	free	464
wood, unmfd.	free	464
Cork wood smoothed on two sides not free under par. 464. Coll. N. Y. 1913.		
Corms, cultivated for their flowers or foliage, per 1,000 50 cts.		210
Corn, or maize	free	465
broom	free	434
cracked, as mf. n. e.	15%	385
Kaffir, as sorghum. Coll. N. Y. 1913	free	595
meal	free	466
salad seed, see seed		212
Cornwall stone, ground, as earthy substance. T. D. 31,774	20%	81
Corporations, municipal, see societies		654 655
Corrosive sublimate	15%	14
Corset clasps	15%	114
covers, knit, same as wearing apparel, knit		261
lacings, see lacings		262
steels	15%	114
Corticine, figured or plain	30%	276
mats, same as corticine	30%	276
rugs, same as corticine	30%	276
Corundum, n. s. p. f.	free	479
crushed or ground. T. D. 30,002	free	479
mfs. of, corundum c. v.	20%	343
Cosmetics,		
ctg. alcohol ....40 cts. lb. and 60 %		48
not ctg. alcohol	60%	
natural or synthetic odoriferous or aromatic substances, preparations, and mixtures used in the mfre. of but not marketable as, not ctg. alc., n. s. p. f.	20%	49
Cotton	free	467
cleaned or treated, or in any condition. T. D. 27,289	free	467
bagging for, see bagging		408
bandings, see bandings		262
bath mats, see bath mats		264
batting, see batting		264
bed sets, Nottingham, see Nottingham		265

		Par
Cotton:		
beltings, see beltings		262
belts, see belts		262
bias dress facings, see dress facings		257
bindings, see bindings		262
blankets, see blankets		264
bone casings, see bone casings		262
boot lacings, see lacings		262
braces, see braces		262
candle wicking, see wicking		262
card laps	5%	250
carded yarn, same as cotton thread		250
carpets, see carpets		302
chenille articles, cotton chenille c. v., in the piece or otherwise	35%	258
chenille curtains, see curtains		258
chenille table covers, see table covers		258

COTTON CLOTH . Par. 252

Containing yarns, the average number of which does not exceed		Not bleached, dyed, colored, stained, painted, printed, woven figured, or mercerized	When bleached, dyed, colored, stained, painted, printed, woven figured or mercerized
9		7½	10
exceeding	not exceeding	Rate per cent	Rate per cent
9	19	10	12½
19	39	12½	15
39	49	17½	20
49	59	20	22½
59	79	22½	25
79	99	25	27½
99		27½	30

The term cotton cloth, or cloth, wherever used in the paragraphs of this schedule, unless otherwise specially provided for, shall be held to include all woven fabrics of cotton, in the piece, whether figured, fancy, or plain, and shall not include any article, finished or unfinished, made from cotton cloth. In the ascertainment of the condition of the cloth or yarn upon which the duties imposed upon cotton cloth are made to depend, the entire fabric and all parts thereof shall be included. The average number of the yarn in cotton cloth

		Par
Cotton, *continued:*		
herein provided for shall be obtained by taking the length of the thread or yarn to be equal to the distance covered by it in the cloth in the condition as imported, except that all clipped threads shall be measured as if continuous; in counting the threads all ply yarns shall be separated into singles and the count taken of the total singles; the weight shall be taken after any excessive sizing is removed by boiling or other suitable process		253
Cotton cloth:		
articles made from fin. or unfin., n. s. p. f....	30%	266
coated	25%	254
Dutiable same, though artificial silk c. v. T. D. 32,229.		
composed of cotton or other vegetable fiber and silk, cotton c. v., see "cloth".....		254
edges whipped or bound, as mf. cotton. T. D. 32,240	30%	266
filled	25%	254
Cotton cloth, selvages only mercerized, not dutiable as "mercerized." T. D. 32,561.		
Cotton,		
clothing, ready-made, see wearing apparel		256
collars and cuffs, see shirt collars		256
collets, see collets		262
combination suits, knit, same as wearing apparel, knit		261
cords, see cords		262
corduroys, in chief value of cotton or other vegetable fiber, except flax, hemp, or ramie	40%	257
mfs. or articles made or cut from same..	40%	257
corset covers, knit, same as wearing apparel, knit		261
corset lacings, see lacings		262
coverings for, same as bagging		408
crochet cotton, in any form	15%	251
cuffs, same as shirt collars and cuffs		256
curtains, Nottingham, see Nottingham		265
damask, table, see cotton table damask		263
darning cotton, in any form	15%	251
drawers, knit, same as wearing apparel, knit..		261
embroidery cotton, in any form	15%	251
fabrics, suitable for use in pneumatic tires, same as tire fabrics		262
fabrics with fast edges not exceeding 12 in. in width, cotton or other vegetable fiber c. v. or of cotton or other vegetable fiber and india rubber and not embroidered by hand or machinery	25%	262
flocks	free	467
flocks, mfd. or otherwise adv. in value	5%	250
garters, see garters		262

		Par
Cotton:		
gins, in whole or in parts, including repair parts	free	391
gloves, see gloves		260
half-hose, same as stockings		259 260
handkerchiefs, see handkerchiefs		255
healds, see healds		262
hollands, window, see cotton window hollands		254
hose, hydraulic or flume, see hose		274
hose, same as "stockings"		259 260
Jacquard figured mfs. cotton c. v.	30%	258
Jacquard figured upholstery goods, see upholstery goods		258
labels, see labels		262
lace window curtains, Nottingham, see Nottingham		265
lamp wicking, see wicking		262
loom harness, see loom harness		262
mfs. of, n. s. p. f.	30%	266
mats, see mats		302
matting, see matting		302
mop cloths, see mop cloths		264
mufflers, see mufflers, cotton		255
nets, plain gauze or leno woven, see nets		252
nettings, plain gauze or leno woven, see nettings		252
pants, knit, same as wearing apparel, knit		261
pile fabrics, cut or uncut, whether or not the pile covers the entire surface, in c. v. of cotton or other vegetable fiber, except flax, hemp, or ramie, and mfs. or articles made or cut from same	40%	257
pillow cases, see pillow cases		264
pillow shams, Nottingham, see Nottingham		265
plush, in c. v. of cotton or other vegetable fiber, except flax, hemp or ramie, and mfs. or articles made or cut from same	40%	257
polishing cloths, see polishing cloths		264
quilts, see quilts		264
ribbons, plush or velvet, in c. v. of cotton or other vegetable fiber, except flax, hemp, or ramie	40%	257
roping	5%	250
roving	5%	250
rugs, see rugs		302
seed, see seed		595
sheets, see sheets		264
shirt collars and cuffs, see shirt collars and cuffs		256
shirts and drawers, knit, same as wearing apparel, knit		261
shoe lacings, see lacings		262
sliver	5%	250
spindle banding, see banding		262

		Par
Cotton:		
spool thread of, see cotton thread, spool		251
stockings, see stockings		259, 260
stove wicking, see wicking		262
suits, combination, union, knit, same as wearing apparel, knit		261
suspenders, see suspenders		262
sweaters, knit, same as wearing apparel, knit		261
table damask	25%	263
table damask, mfs. of, cotton table damask c. v., n. s. p. f.	25%	263
Cotton table damask, mfs. of, limited to articles used on table. T. D. 33,387.		
tapestries, see tapestries		258
tassels, see tassels		262

Par. 250. Cotton thread and carded yarn, warps, or warp yarn, whether on beams or in bundles, skeins, or cops, or in any other form.

Numbers up to and including		Not combed, bleached, dyed, mercerized, or colored, except spool thread of cotton, crochet, darning and embroidery cottons, hereinafter provided for	When combed, bleached, dyed, mercerized, or colored
		Rate per cent	Rate per cent
9		5	7½
exceeding	not exceeding		
9	19	7½	10
19	39	10	12½
39	49	15	17½
49	59	17½	20
59	79	20	22½
79	99	22½	25
99		25	27½

thread, spool	15%	251
tights, knit, same as wearing apparel, knit		261
tire fabrics, see tire fabrics		262

		Par
Cotton:		
towels, see towels		264
underwear, knit, same as wearing apparel, knit		261
union suits, knit, same as wearing apparel, knit		261
upholstery goods, Jacquard, see upholstery goods		258
velvet,		
velveteen,		
in c. v. of cotton or other vegetable fiber, except flax, hemp or ramie, and mfs. or articles made or cut from same	40%	257
vests, knit, same as wearing apparel, knit		261
warp yarn,		
warps,		
same as cotton thread		250
wash rags or cloths, see wash rags		264
waste or flocks	free	467
waste and flocks, mfd. or otherwise adv. in value	5%	250
waste recovered from mill sweepings. T. D. 32,291	5%	250
wearing apparel, n. s. p. f., see wearing apparel.		256
wearing apparel, knit, see wearing apparel, knit		261
window hollands	25%	254
if cut into lengths or hemmed at one end, or made into fin. articles. T. D. 32,468	30%	266
-woven fabrics, same as cotton cloth		253
"Cottonade," colored cotton cloth. T. D. 12,558.		
Cottonseed oil, see oil		561
Coumarin, as coal tar prep. T. D. 27,393	15%	21
Court-plaster	15%	50
Coverings, American, see American		404
Covers, wholly or in part wool, n. s. p. f., same as carpets or carpeting of like character		303
Cranberries	10%	217
Cranberry jam, as fruit juice. T. D. 33,106		247
Crawfish, cooked to paste, as shellfish. T. D. 30,314	free	598
Crayons,		
Crayons, charcoal,		
crude, dry, mixed, or ground with water or oil or with solutions other than oil, n. s. p. f.	15%	63
Cream, including cream preserved or condensed, or sterilized	free	547
sour, produced from milk by a "separator" as mf. n. e. T. D. 26,720	15%	385
Cream of codfish, as fish skinned and boned. T. D. 25,137	per lb. ¾ ct.	216
Cream of tartar, see tartar		8
Cream separators, valued at not exceeding $75, in whole or in parts, including repair parts	free	441
Cream-colored ware, same as earthenware		79
Creams and preparations for cleaning or polishing, ctg. no alc., n. s. p. f.	15%	11

		Par
Creolin, as coal tar product. T. D. 33,504, 33,775.	15%	21
Creosote oil, see oil		452
Crêpe paper, same as paper, crêpe		323
Cresol	free	452
Crinoline cloth, hair cloth, known as...per sq. yd.	6 cts.	353
Crochet cotton, see cotton		251
Crochet needles, see needles		135
Crockery ware, as earthenware		79
Crosscut saws, see saws		139
Crosses, fur, see fur mfs.		348
metal, or metal and other material, are not jewelry, but dutiable according to material of c. v. T. D. 31,246.		
Croton oil, see oil		561
Crowbars, iron or steel	10%	122
Crown glass, see glass		85-86 89-90
Crucible plate steel, see steel sheets		105
Crucibles:		
earthenware, not ornamented, incised, or decorated in any manner	15%	78
earthenware, if ornamented, incised, or decorated in any manner	20%	78
plumbago, as mf. carbon. T. D. 33,197	20%	81
porcelain, as chinaware. T. D. 31,493		80
(Crucibles of par. 78 limited to earthenware and stoneware)		
stoneware, same as crucibles, earthenware		78
Cryolite or kryolith	free	468
Cryolite, artificial. T. D. 24,990	free	468
Crystal carbonate of soda, see soda		67
Crystal, rock, see rock crystal		98
Crystalized flowers (violets coated with sugar), as confectionery. T. D. 30,234		180
Crystals, soda, see soda		67
Cuba bark:		
bonnets, same as hats, straw, etc.		335
braids, see braids for hats		335
hats, see hats, straw, etc.		335
hoods, same as hats, straw, etc.		335
laces, same as braids for hats		335
plaits, same as braids for hats		335
Cubarithmes	free	426
Cubic nitrate	free	605
Cucumbers in brine as pickles. T. D. 29,922	25%	201
cooked in tins, as prepared vegetables. T. D. 29,965	25%	200
Cudbear	free	469
Cuff buttons, see buttons		339 356
Cuffs, shirt, same as shirt collars		256 277
Culm, coal	free	451

		Par
Cultivators, in whole or in parts, including repair parts	free	391
Cumidin, not medicinal, not color or dye	10%	23
Cummin seeds, see seeds		595
Cups, china, porcelain, bisque or parian, same as china wares		80
earthen, crockery or stoneware, same as earthenware		79
Curaçoa, a spirituous beverage....per pf. gall. $2.60		240
Curling stones, -stone handles	free	470
Currants:		
garden (ribes), as berries. T. D. 19,132,	per qt. ½ ct.	217
mashed, as currants. T. D. 29,106..per lb. 1½ cts.		218
preserved, as fruits preserved. T. D. 29,389.		217
Zante or other .....per lb. 1½ cts.		218
Currier's knives, same as knives, table		130
Curry	free	471
powder	free	471
"Curry paste," as curry. T. D. 32,760	free	471
Currycombs not "saddlery." T. D. 30,969.		
Curtains:		
bamboo,		
straw,		
wood,		
wood, compositions of,		
in c. v., n. s. p. f.	20%	175
if stained, dyed, painted, printed, polished, grained or creosoted	25%	175
of beads of any material, c. v., not embd. nor appliquéd, n. s. p. f.	50%	333
cotton chenille c. v., in the piece or otherwise.	35%	258
lace window, n. s. p. f., see lace window curtains		358
lace window, made on the Nottingham lace-curtain machine, see "Nottingham"		265
of spangles of any material c. v., not embd. nor appliquéd, n. s. p. f.	50%	333
Cutch, as extract of bark used in tanning. T. D. 30,344	free	624
Cuttings, hide, see hide		504
stocks and seedlings, see seedlings		211
Cuttlefish, as shellfish. T. D. 28,805	free	598
bone	free	472
Cyanamid, calcium, see calcium		499
Cyanide of potash, see potash		580
of soda, see soda		605
Cyanite or kyanite	free	525
Cycles, motor, see motor cycles		120
Cylinder glass, see glass, cylinder		85-86 89-90
Cylinder glass tiles or tiling, see tiles		96
Cylindrical or tubular tanks or vessels, see vessels, cylindrical		127
Cylindrical furnaces, see furnaces		127

D

		Par
Dahlia bulbs	per M $10	210
Daggers, as sidearms. T. D. 32,751	30%	129
Daikon, as prepared vegetable. T. D. 33,474	25%	200
Damar gum, see gum damar		500
Damask, table, cotton, see cotton		263
Dandelion roots, raw, dried or undried, but unground	free	473
roots, prepared	per lb. 2 cts.	233
Darning cotton, see cotton		251
needles, see needles		555
Darts for air rifles. T. D. 32,560	20%	167
Date paste or dough, as sweetmeats. T. D. 24,806.	20%	217
Dates	per lb. 1 ct.	218
stuffed with almonds and spices, as sweetmeats. T. D. 12,547	20%	217
Dead oil, see oil		452
Deal ends, as waste. T. D. 33,058	10%	384
Deals of cabinet wood, see woods, cabinet, sawed		169
of other wood, same as lumber		647
Decalcomania paper, not printed, see paper		567
Decalcomanias in ceramic colors, weighing not over 100 lbs. per 1,000 sheets, on a basis of 20 x 30 inches in dimensions	per lb. 60 cts.	325
all other decalcomania, except toy	per lb. 15 cts.	325
Decanters, glass, see glass bottles. T. D. 29,515		84
Decoctions: of logwood, of other dyewoods, of nutgalls, of Persian berries, of sumac,	see name of article	30
Deck beams of iron or steel, see beams		104
Deer: carcasses of, as venison	per lb. 1½ cts.	227
live, as animals, n. s. p. f.		187, 398
skins, dressed, as leather		359, 530
skins, raw	free	604
Degras or brown wool grease, crude and not refined or improved in value or condition,	per lb. ¼ ct.	44
refined or improved in value or condition, n. s. p. f.	per lb. ½ ct.	44
Dekofa. T. D. 33,463	free	457

		Par
Demijohns, same as bottles		83
Dental rubber, as mf. of rubber. T. D. 33,088	10%	368
Dentifrices, see toilet preparations		48
Department of Agriculture, plants, trees, shrubs, roots, seed cane, and seeds, imported by	free	577
Designs, cut, die cut, or stamped from paper or cardboard, see paper		332
Jacquard, see paper		328
Detectors, time, see time detectors		161
Detonators, as blasting caps. T. D. 15,158..per M	$1.00	346
Dextrine, made from potato starch or potato flour, per lb.	1¼ cts.	36
n. o. p. f. ..per lb.	¾ ct.	36
substitutes ..per lb.	¾ ct.	36
white, as dextrine. T. D. 28,073		36
Diabolo spools, as toys. T. D. 30,249	35%	342
Dial plates, same as dials		161
Dials, enameled, for watches or other instruments	30%	161
Provided, That all watch and clock dials, whether attached to movements or not, shall have indelibly painted or printed thereon the name of the country of origin, and unless so marked shall not be delivered to the importer		161
Diamantine. T. D. 31,842	15%	6
as gelatine. T. D. 33,320		34
Diamidostilbendisulfoacid, not medicinal and not colors or dyes	10%	23
Diamond bort	10%	357
bort, rough drilled, for wire drawers. T. D. 26,490	10%	357
dust	10%	357
Diamonds, cut but not set, and suitable for use in the mf. of jewelry	20%	357
engravers' / glaziers' } unset	free	474
miners'	free	474
rough or uncut, and not advanced in condition or value from their natural state by cleaving, splitting, cutting or other process, whether in their natural form or broken, and not set	10%	357
Dianisidin, not medicinal and not colors or dyes	10%	23
Dice, of ivory, bone, or other materials	50%	341
Die blocks or blanks, see steels		110 / 613
Dielytra clumps ..per M	$2.50	210
Die-plate presses. T. D. 31,624	15%	165
Dies, engraved steel, suitable for use in engraving or printing bonds, stock certificates, or other securities	free	612
Dill seeds, crude drug. T. D. 32,997		477
Dimethylanilin, not medicinal and not colors or dyes	10%	23
Dioxide of barium, see barium		10

		Par
Dip, sheep, see sheep dip		596
Diphenylamin, not medicinal and not colors or dyes.	10%	23
Diphonia, transparent pictures on glass. T. D. 15,826	30%	95
Diphtheria antitoxin. T. D. 18,830	free	400
Disks:		
carbon, see carbon		81
chalk, see chalk		15
cork, see cork		340
glass, see glass plates		494
or cylinders for phonographs or gramophones. T. D. 32,779	25%	374
Distillates, coal tar, see coal tar		22
Distilled oils, see oils		16 46
spirits, see spirits		237
Divi-divi	free	475
extract of. T. D. 21,261 ....per lb.	⅜ ct.	30
Documents, public, issued by foreign governments. T. D. 27,602, 30,572, 31,090, 31,478, 32,705....		425
Dog-grass as a drug		27 477
Dogs, as animals, n. s. p. f.	10%	187
collie, shepherd, or sheep, may be entered only at the ports of Boston, New York, Baltimore, San Francisco, San Diego and Port Townsend. T. D. 31,151.		
Dogskins, see skins		603
Doll heads	35%	342
Dolls, and parts of	35%	342
Dolls:		
dressed, used for display windows, or as favors. T. D. 32020, according to material of c. v.		
Eskimo. T. D. 30,934	35%	342
jewelry sets, as toys, 21,430	35%	342
parts of, see dolls		342
wigs. T. D. 30,293	35%	342
Domestic animals, see animals		619
Dominos, of ivory, bone, or other materials	50%	341
Donkeys, animals n. s. p. f. T. D. 25,526	10%	187
Doublets	20%	357
Dowels. T. D. 33,194	15%	176
Down, mfs. of	40%	347
quilts	40%	347
Downs, see feathers and downs		347
Dragées, as confectionery		180
Dragon's blood	free	476
Drag saws, see saws		139
Drainings, sugar, see sugar		177
Draughts of ivory, bone, or other materials	50%	341
Drawers of cotton or other vegetable fiber, see wearing apparel, cotton, knit		261
Drawing knives, see knives with fixed blades		130

		Par
Drawing cards, as mf. leather. T. D. 30,224	30%	360
Drawing paper, same as paper, writing		326
Drawings, architects', as tools of trade. T. D. 22,558	free	582
for exhibition, under bond, see works of art		653
original in pen and ink or pencil, see works of art		652
pen and ink, or copies, replicas or reproductions of, n. s. p. f., see works of art		376
Draw plates for wire drawers, as forgings. T. D. 31,866, 32,297	12%	106
Dress buttons, see jewelry. T. D. 30,721, 30,863, 31,549, 31,848		356
Dress facings, bias, made or cut from plushes, velvets, velveteens, corduroys, chenilles, or other pile fabrics composed of cotton or other vegetable fiber, except flax, hemp or ramie	40%	257
Dress goods, women's and children's, wool c. v., see wool		290
Dress steels, see steels		114
Drills, agricultural, whole or in parts, including repair parts	free	391
Drinking straws. T. D. 32,527	15%	385
Dross, lead, see lead		153
of lead, tin, zinc, etc., or of lead, antimony, copper, tin, etc. T. D. 28,909, 32,333	10%	154
mustard. T. D. 29,984	10%	384
or residuum from burnt pyrites, see iron		518
Druggets, printed, colored, or otherwise	20%	301
Druggists' sundries, india rubber or gutta percha	15%	368

DRUGGISTS' SUNDRIES, INDIA RUBBER OR GUTTA PERCHA, include:

bags,	funnels,	syringes,
bandages,	gloves,	teething rings,
bedpans,	nipples,	tissue,
bottles,	operating pads,	toothers,
breast shields,	pessaries,	tubes,
bulbs,	rings,	tubing,
catheters,	sheeting,	urinals,
cupping glasses,	sponges,	washers.
finger cots,	stoppers,	

Drugs:

such as barks, beans, berries, buds, bulbs, bulbous roots, excrescences, fruits, flowers, dried fibers, dried insects, grains, gums, gum resin, herbs, leaves, lichens, mosses, logs, roots, stems, vegetables, seeds (aromatic, not garden seeds), seeds of morbid growth, weeds; any of the foregoing which are natural and uncompounded drugs and not edible and n. s. p. f., in a crude state, not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that

		Par
Drugs, *continued:*		
essential to the proper packing of the drugs and the prevention of decay or deterioration pending manufacture, and not containing alcohol	free	477
If advanced in value or condition [gum resin and logs excluded] by shredding, grinding, chipping, crushing, or any other process or treatment whatever beyond that essential to the proper packing of the drugs and the prevention of decay or deterioration pending manf., and not containing alcohol	10%	27
imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, not less than	25%	17
Drumheads. T. D. 33,366	35%	373
Drums:		
as musical instruments		373
cylindrical, iron, usual, no value apart from contents, as coverings. T. D. 31,596.		
iron or steel, same as vessels, cylindrical		127
iron or steel, for shipment of acids or other chemicals, reimported, see American goods returned		404
Dry plates, photographic, see photographic dry-plates		380
Ducklings, stuffed, not suitable for millinery ornaments. T. D. 31,568	40%	347
Ducks, tame, as poultry		229
wild, as water fowl or game birds		227 416
Duck meat in tins. T. D. 30,166 .....per lb.	2 cts.	229
Dust, bone, see bone dust		423
diamond, see diamond dust		357
zinc, see zinc dust		163
Dusters, feather, see feather dusters		336
Dutch metal clippings, fit only for remf.	free	430
in leaf	25%	146
carpets, wool, see carpets		299
Dye, lac, see lac		526
Dyeing, articles in a crude state used in, not containing alcohol	free	624
extracts of vegetable origin, suitable for, see vegetable origin		30
woods used expressly for, advanced or not in value or condition by shredding, grinding, chipping, crushing or any other process...	free	624
Dyes, coal tar, see coal tar dyes		20
obtained from alizarin, anthracene, and carbazol	free	394
obtained from indigo	free	514
Dyewoods, extracts and decoctions of, not containing alcohol .....per lb.	⅜ ct.	30

E

		Par
Earcaps, infants', cotton, as braces. T. D. 31,009..	25%	262
Earthenware, common yellow, brown, or gray, made of natural unwashed and unmixed clay, not ornamented, incised, or decorated in any manner.	15%	78
if ornamented, incised, or decorated in any manner, and mfs. wholly or in c. v. of such ware, n. s. p. f.	20%	78
Carmelite, as enameled and colored. T. D. 30,543, 31,633	40%	79
Earthenware and crockery ware composed of a non-vitrified absorbent body, including white granite and semi-porcelain earthenware, and cream-colored ware, and stoneware, including clock cases with or without movements, pill tiles, plaques, ornaments, toys, charms, vases, statues, statuettes, mugs, cups, steins, lamps, and all other articles in c. v. of such ware.		
If plain white, plain yellow, plain brown, plain red, or plain black, not painted, colored, tinted, stained, enameled, gilded, printed, ornamented or decorated in any manner, and mfs. in c. v. of such ware n. s. p. f.	35%	79
If painted, colored, tinted, stained, enameled, gilded, printed, or ornamented or decorated in any manner, and mfs. in c. v. of such ware n. s. p. f.	40%	79
crucibles, see crucibles		78
exhausters and pumps. T. D. 32,198	35%	79
jars containing ginger, as usual coverings. T. D. 32,149.		
kochi. T. D. 26,116.	35%	79
Rockingham. T. D. 30,290, 32,271, 33,000	30%	78
Sarreguemines. T. D. 29,393	35%	79
tiles and tiling, see tiles		72
Earth barytes, see barytes		50
Earth, fuller's, unwrought and unmfd., including weight of casks or containers.....per ton	75 cts.	76
fuller's, wrought or mfd., including weight of casks or containers.....per ton	$1.50	76
Earths unwrought or unmfd., n. s. p. f., including weight of casks or containers.....per ton	50 cts.	76
wrought or mfd., n. s. p. f., including weight of casks or containers .....per ton	$1.00	76

		Par
Earths:		
known as "green earth," as wrought. T. D. 26,416 .....per ton	$1.00	76
ochery, same as ocher		55
sienna, same as sienna		55
umber, same as umber		55
Earthy or mineral substances, mfd., and articles and wares of, see mineral substances		81
Ebony, in the log, see wood, cabinet, in the log....		648
sawed, see wood, cabinet, sawed		169
Eel grass mfd. or dyed	10%	372
Ecgonine and all salts and derivatives of...per oz.	$2.00	47
Edge's tint. T. D. 31,744, 32,584	15%	385
Edgings, of whatever yarns, threads, or filaments composed	60%	358
articles made wholly or in part of	60%	358
Effects:		
household, books, libraries, usual and reasonable furniture, and similar household effects of persons or families from foreign countries, all the foregoing if actually used abroad by them not less than one year, and not intended for any other person or persons, nor for sale	free	428
household, automobiles, horses, carriage, cutters, harness and saddles, are not. T. D. 29,500, 30,162.		
household, laces and embroideries may be free as. T. D. 31,832.		
household, material for house furnishings is not free as. T. D. 20,623.		
household, swords, quivers, arrows, and drums may be free as. D. L. 2,543, Oct. 21, 1910.		
household, renovated after one year's use, new parts dutiable. T. D. 33,106.		
household, of American citizen dying abroad are free without regard to length of time in use. T. D. 30,477		571
household, wines and liquors are not. T. D. 29,711.		
immigrants', see teams of animals		398
household, use abroad need not be continuous. T. D. 27,831, 33,389.		
personal, not mdse., of citizens of the United States dying in foreign countries. T. D. 31,003, 32,713	free	571
personal, wearing apparel, articles of personal adornment, toilet articles, and similar personal effects of persons arriving in the United States	free	642
But this exemption shall include only such articles as were actually owned by them and in their possession abroad at the time		

Par

Effects, *continued:*
of or prior to their departure from a foreign country, and as are necessary and appropriate for the wear and use of such persons and are intended for such wear and use, and shall not be held to apply to merchandise or articles intended for other persons or for sale: *Provided,* That in case of residents of the United States returning from abroad all wearing apparel, personal and household effects taken by them out of the United States to foreign countries shall be admitted free of duty, without regard to their value, upon their identity being established under appropriate rules and regulations to be prescribed by the Secretary of the Treasury: *Provided further,* That up to but not exceeding $100 in value of articles acquired abroad by residents of the United States for personal or household use or as souvenirs or curios, but not bought on commission or intended for sale, shall be admitted free of duty 642

NOTICE TO PASSENGERS.

RESIDENTS OF THE UNITED STATES.

Residents of the United States must declare all articles which have been obtained aboard by purchase or otherwise, whether used or unused, and whether on their persons, in their clothing, or in their baggage. The foreign value of each article, stated in United States money, must also be declared.

Articles taken from the United States and remodeled, repaired, or improved abroad must be declared, and the cost of such remodeling, repairing, or improving must be separately stated.

The following articles are dutiable:

Household effects, including books, pictures, furniture, tableware, table linen, bed linen, and other similar articles, unless used abroad by the owner for a period of a year or more.

Goods in the piece.

Articles of any nature intended for sale, or for other persons.

The following articles are free if under $100 in value and if necessary for comfort and convenience for the purposes of the journey, and not for sale nor for other persons:

Clothing.

Effects, *continued:*

Toilet articles, such as combs, brushes, soaps, cosmetics, shaving and manicure sets, etc.

Personal adornments, jewelry, etc.

Similar personal effects, which may include:

cameras, canes, fishing tackle, glasses (field, opera, marine), golf sticks, guns, musical instruments, parasols, photographs, smokers' articles, steamer rugs and shawls, toys, trunks, valises, etc.

Clothing and other personal effects taken out of the United States by the passenger if not increased in value or improved in condition while abroad. If increased in value or improved in condition, they are dutiable on the cost of the repairs.

The above lists of articles which are dutiable and non-dutiable are stated for the assistance of passengers and are not exhaustive. All articles are dutiable unless specifically exempted by law.

Pack in one trunk, if practicable, all dutiable articles.

Receipted bills for foreign purchases should be presented whenever possible.

Use does not exempt from duty wearing apparel or other articles obtained abroad, but such articles will be appraised at their value in the condition as imported, due allowance being made for depreciation through wear and use.

NON-RESIDENTS OF THE UNITED STATES

Non-residents of the United States are entitled to bring in free of duty, without regard to the one-hundred-dollar exemption, such articles as are in the nature of wearing apparel, articles of personal adornment, toilet articles, and similar personal effects, necessary and appropriate for their wear and use for the purposes of the journey and present comfort and convenience and which are not intended for other persons or for sale.

Citizens of the United States, or persons who have at any time resided in this country, shall be deemed to be residents of the United States, unless they shall have abandoned their residence in this country and acquired an actual bona fide residence in a foreign country.

Such citizens or former residents who desire the privileges granted by law to non-residents

Effects, *continued:*

must show to the satisfaction of the collector's representative on the pier, subject to the collector's approval, that they have given up their residence in the United States and that they have become bona fide residents of a foreign country.

The residence of a wife follows that of the husband; and the residence of a minor child follows that of its parents.

GOODS OTHER THAN PERSONAL EFFECTS

Household effects of persons or families from foreign countries will be admitted free of duty only if actually used abroad by them not less than one year, and if not intended for any other person, nor for sale. Such effects should be declared whether the passenger be a resident or a non-resident of the United States.

Articles intended for use in business, or for other persons, theatrical apparel, properties, and sceneries, must be declared by passengers, whether residents or non-residents.

CIGARS AND CIGARETTES

All cigars and cigarettes must be declared. Each passenger over eighteen years of age may bring in free of duty 50 cigars or 300 cigarettes if for the bona fide use of such passenger. Such cigars and cigarettes will be in addition to the articles included within the $100 exemption.

BAGGAGE DECLARATIONS

The law provides that every person entering the United States shall make a declaration and entry of his or her personal baggage. The law further requires that the values of articles shall be determined by customs officers, irrespective of the statements of passengers relative thereto.

It will thus be seen that there is no discourtesy in the requirement that both a declaration and an independent appraisal shall be made. Taken together, these requirements place the passenger in the same position as any other importer of merchandise.

Passengers should observe that on the sheet given them there are two forms of declarations; the one printed in black is for residents of the United States; the one in red, for non-residents.

Effects, *continued:*

The exact number of pieces of baggage, including all trunks, valises, boxes, packages, and handbags of any description accompanying the passenger, must be stated in the declaration.

The senior member of a family, present as a passenger, may make declaration for the entire family.

Ladies traveling alone should state that fact in their declarations in order that an expeditious examination of their baggage may be made.

When the declaration is prepared and signed, the coupon at the bottom of the form must be detached and retained by the passenger, and the form given to the officer of the ship designated to receive the same. A declaration spoiled in its preparation must not be destroyed, but turned over to the purser, who will furnish a new blank to the passenger.

After all the baggage and effects of the passenger have been landed upon the pier, the coupon which has been retained by the passenger must be presented at the inspector's desk, whereupon an inspector will be detailed to examine the baggage. Passengers must acknowledge in person, on the pier, their signature to their declarations.

Examination of any baggage may be postponed if the passenger requests the officer taking his declaration to have it sent to the appraiser's store.

Passengers must not deduct the $100 exemption in making out their declarations. Such deductions will be made by customs officers on the pier.

CONTESTED VALUATION

Passengers dissatisfied with values placed upon dutiable articles by the customs officers on the pier may demand a reëxamination, but application therefor should be immediately made to the officers there in charge. If for any reason this course is impracticable, the packages containing the articles should be left in customs custody and application for reappraisement made to the collector of customs, in writing, within ten days after the original appraisement. No request for reappraisement can be entertained after the articles have been removed from customs custody.

Effects, *continued:*

MISCELLANEOUS PROVISIONS

Currency (or certified checks after June 1, 1911) only can be accepted in payment of duties, but, upon request, baggage will be retained on the piers for twenty-four hours to enable the owner to secure currency or certified checks.

The offering of gratuities or bribes to customs officers is a violation of law. Customs officers who accept gratuities or bribes will be dismissed from the service, and all parties concerned will be liable to criminal prosecution.

Discourtesy or incivility on the part of customs officers should be reported to the collector at the custom house, to the deputy collector or the deputy surveyor at the pier, or to the Secretary of the Treasury.

BAGGAGE FOR TRANSPORTATION IN BOND

Baggage intended for delivery at ports in the United States other than the port of arrival, or in transit through the United States to a foreign country, may be forwarded thereto without the assessment of duty at the port of arrival, by the various railroads and express companies, whose representatives will be found on the pier.

Passengers desiring to have their baggage forwarded in bond should indicate such intention and state the value thereof in their declarations before any examination of the baggage has been made.

SEALSKIN GARMENTS

An act of Congress of 1897, as amended in 1910, expressly forbids the importation into the United States of garments made in whole or in part of the skins of seals taken in the waters of the Pacific ocean; and unless the owner is able to establish by competent evidence and to the satisfaction of the collector that the garments are not prohibited, they cannot be admitted.

PENALTY FOR NOT DECLARING ARTICLES OBTAINED ABROAD

Under Sections 2802 and 3082 of the Revised Statutes of the United States, articles obtained abroad and not declared are subject

		Par
Effects, *continued:* to seizure, and the passenger is liable to criminal prosecution. T. D. 31,382.		
Effects: personal, of minor living abroad, parents residents of U. S., as of returning resident. T. D. 31,015.		
personal, of non-resident. T. D. 32,224.		
personal, arriving subsequently to the arrival of the owner may be entitled to free entry. T. D. 23,631, 31,774.		
personal, exemption of $100 applies only to articles ejusdem generis as articles specified in last clause of par. 642. T. D. 28,861.		
personal, taken abroad and repaired, subject to duty on value of repairs only. T. D. 30,871.		
personal, precious stones taken abroad unset and brought back set are dutiable. T. D. 31,015.		
personal, costumes of actors and opera singers, if suitable for use as ordinary wearing apparel, are entitled to free entry. D. L. 94,-405, April 5, 1912.		
personal, taken out, are free, though not owned by the person bringing them, nor for his use. T. D. 31,777.		
Egg albumen, dried, see albumen		4
frozen or liquid, see albumen		203
Eggnog, or zabajone. T. D. 31,987	per gall. $2.60	240
Eggplant seed, see seeds		212
Eggs:		
dried	per lb. 10 cts.	204
ducks, as of poultry. T. D. 31,405	free	478
frozen, or otherwise prepared or preserved in tins or other packages, n. s. p. f., including the weight of the immediate coverings or containers	per lb. 2 cts.	203
game birds or of birds not used for food, see eggs of poultry, etc.		478
of poultry, birds, fish, and insects (except fish roe preserved for food purposes): *Provided, however,* That the importation of eggs of game birds or eggs of birds not used for food, except specimens for scientific collections, is prohibited: *Provided further,* That the importation of eggs of game birds for purposes of propagation is hereby authorized, under rules and regulations to be prescribed by the Secretary of the Treasury		478
silkworm	free	601
yolk of	10%	204
Egret plumes, importation of prohibited		347
Elderberries, as berries, edible. T. D. 28,910	per qt. ½ ct.	217

		Par
Electric-light bulbs and lamps, see bulbs and lamps		95
Electric lighting carbons, see carbons		82
Electric-light poles, see poles		170
Electrodes, see carbon electrodes		81
Electrite, as wrought earth. T. D. 26,556		76
Electrotype metal, old and fit only to be remanufactured	free	637
Electrotype plates, engraved for printing	15%	137
Electrotypes, old, as type metal, if of proper composition. T. D. 31,543	15%	160
old, not of proper composition for type metal. T. D. 31,543	20%	167
Elephants, as animals, n. s. p. f.		187 398
Embossing machines are not printing machines. T. D. 32,906	20%	167
Embroideries, by whatever name known and of whatever yarns, threads, or filaments composed	60%	358
Embroidered articles and fabrics, same as embroideries		358
Embroidering machines, see machines		165
Embroidery cottons, see cotton		251
Emery:		
files	20%	343
grains ..... per lb.	1 ct.	343
mfd., ground, pulverized, or refined ..... per lb.	1 ct.	343
mfs. of which emery is the component material of c. v.	20%	343
ore	free	479
paper	20%	343
wheels	20%	343
Enamel:		
fusible, n. s. p. f.	20%	96
glass, n. s. p. f.	20%	96
glass, white, for watch and clock dials	free	493
paints, see paints		63
Enameled steel light shades. T. D. 30,825	25%	134
Enamels, ceramic and glass, same as colors, ceramic		63
Enfleurage greases, see greases, enfleurage		49
Engines, steam	15%	165
Engravers' blocks. T. D. 32,905	15%	176
diamonds, see diamonds		357
Engravings:		
bound or unbound, which shall have been printed more than 20 years at time of importation	free	425
bound or unbound, n. s. p. f.	15%	329
n. s. p. f., as works of art, see works of art		376
unbound, printed by hand from plates or blocks engraved with hand tools, see works of art.		652
imported by authority or for the use of the United States or for the use of the Library of Congress	free	424

		Par
Engravings:		
imported under bond for exhibition, see works of art		653
imported by a society or institution, see society		427
Envelopes:		
paper, folded, or flat, n. s. p. f.	15%	327
small, of same material as wafers, used for administration of nauseous medicines. T. D. 30,904	free	640
wholly or in c. v. of surface coated papers, see paper mfs.		324
Epsom salts ..... per lb.	1/10 ct.	42
Erasers, same as knives with folding blades. T. D. 32,039		128
soap. T. D. 30,009	15%	385
Erbswurst or pea sausage. T. D. 31,883	15%	385
Ergot ..... per lb.	10 cts.	28
Escapements, as parts of clocks. T. D. 31,804	30%	161
Essence of coffee, see coffee. T. D. 30,321.		
Essences:		
floral, by whatever method obtained, not containing alcohol, and n. s. p. f.	20%	49
fruit, and all combinations of with fruit ethers and oils and essential and distilled oils, not containing alcohol	20%	46
fruit, containing alcohol, see alcoholic compounds		16
Essential oils, see oils		16, 46
Etchings, same as engravings		329, 376, 424, 425, 427, 652
Esters of opium, see opium		47
cellulose, same as pyroxylin		25
n. s. p. f., same as ethers		29
Etamine, as cotton cloth. T. D. 32,149.		
Ether, acetic or ethylacetate, not containing more than 10% of alcohol ..... per lb.	5 cts.	29
sulphuric, not containing more than 10% of alcohol ..... per lb.	4 cts.	29
Ethers containing alcohol, same as alcoholic compounds		16
Ethers, fruit, and all combinations of with fruit, oils and essences, and distilled and essential oils, and not containing alcohol	20%	46
n. s. p. f., not containing more than 10% of alcohol	20%	29
Ethyl acetate, see ether acetic		29
chloride, not containing more than 10% of alcohol	20%	29
Etiquettes, printed tickets or labels, as printed matter or lithographs. T. D. 24,745.		
Eŭlalia grass, in natural condition. T. D. 33,338	free	497
Eŭquinine. T. D. 29,600	free	584

		Par
Evergreen seedlings, coniferous, see seedlings		595
Excrescences, see drugs		27, 477
Explosive substances, see gunpowder		501
Expressed oils, see oils		16
Extract:		
hop, see hop extract		207
malt, see malt extract. T. D. 32,269		246
meat, see meat		228
orchil. T. D. 32,488	per lb. 3/8 ct.	30
of barbery	per lb. 3/8 ct.	30
of chlorophyll, see chlorophyll		31
of madder, see madder		538
of munjeet, see munjeet		538
of opium, see opium		47
of saffron and safflower, see saffron and safflower		31
of weld	per lb. 3/8 ct.	30
wool, see wool wastes		651
Extracts, all, of vegetable origin suitable for dyeing, coloring, or staining, see vegetable origin		30
flavoring and other, containing alcohol, same as alcoholic compounds		16
flavoring, not containing alcohol, n. s. p. f.	20%	49
of annatto, see annatto		399
of chestnut, see tanning material		624
of hemlock bark, see tanning material		624
of licorice, see licorice		40
of logwood, see logwood		30
of oak, see tanning material		624
of orleans, see orleans		399
of Persian berries, see Persian berries		30
of quebracho, see tanning material		624
of rocoa and roucou, see rocoa and roucou		399
of sumac, see sumac		30
n. s. p. f., of barks and woods other than dyewoods, such as are commonly used for tanning, see tanning material		624
Eyeglasses and frames for and parts of	35%	91

F

		Par
Fabric, tire, see tire fabric		262
Fabrics composed of:		
artificial silk, see silk, artificial		319
asbestos, see asbestos		367
cotton, see cotton		257 262
embroidered, same as embroideries		358
flax, see flax		280 283
hemp, see hemp		280 283
horsehair, artificial or imitation, see horsehair.		319
imitation silk, see silk, imitation		319
jute, see jute		279 408
knit, and pile, wholly or in c. v. of wool, see wool		288
made wholly or partly of the hair of the Angora goat, alpaca, or other like animals, see hair		309
ramie, see ramie		280 283
silk, see silk		314 318
tinsel wire, see tinsel wire		150
vegetable fiber, see vegetable fiber		257
suitable for covering cotton, same as bagging for cotton		408
Fabrics, woven, from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving, forming figures or designs, not including straight hemstitching, of whatever yarns, threads, or filaments composed, and articles made wholly or in part of	60%	358
Facings, dress, see dress facings		257
Fan handles, as mf. wood. T. D. 30,292	15%	176
Fans:		
bottle, as toys. T. D. 30,529	35%	342
cigar, as toys. T. D. 32,830	35%	342
common palm-leaf, plain and not ornamented in any manner	free	480
embroidered, 31,655	50%	349

		Par
Fans:		
of all kinds, except common palm-leaf	50%	349
tissue paper, 31,957	50%	349
Factis, mfs. of. T. D. 27,383	15%	385
Farb-malz. T. D. 33,271	per bush. 25 cts.	189
Farriers' knives, see knives with fixed blades		130
Fashion magazines, lithographic, see magazines		325
periodicals, lithographic, see periodicals		325
Fasteners, snap, by whatever name known, wholly or in c. v. of iron or steel, and parts of, n. s. p. f.	15%	151
Fats, not chemically compounded, such as are commonly used in soap making, or in wire drawing, or for stuffing or dressing leather, n. s. p. f.	free	498
Feather barbs, cut from quills. T. D. 32,943	10%	384
boas, see feathers artificial or ornamental		347
bristles, made from quills. T. D. 25,821	20%	368
dusters of all kinds	35%	336
pens, as ornamental feathers. T. D. 32,830	60%	347
Feathers and downs, on the skin or otherwise, crude or not dressed, colored, or otherwise advanced or mfd. in any manner, n. s. p. f.	20%	347
if dressed, colored, or otherwise advanced or mfd. in any manner, and not suitable for use as millinery ornaments	40%	347
artificial or ornamental, suitable for use as millinery ornaments, artificial and ornamental fruits, grains, leaves, flowers, and stems or parts thereof, of whatever material composed, n. s. p. f.	60%	347
boas, boutonnieres, wreaths and all articles, n. s. p. f., composed wholly or in c. v. of the feathers, flowers, leaves, or other material herein mentioned	60%	347
Provided, That the importation of aigrettes, egret plumes, or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins, or parts of skins, of wild birds, either raw or mfd., and not for scientific or educational purposes, is prohibited; but this provision shall not apply to the feathers or plumes of ostriches, or of domestic fowls of any kind		347
quill, as crude. T. D. 30,944	20%	347
quill, artificial, made of straw and sewed on cotton cloth. T. D. 31,090	60%	347
wild bird, importation of, prohibited		347
Feldspar, crude. T. D. 19,109	free	549
ground. T. D. 31,478, 32,760	20%	81
Felt:		
adhesive, for sheathing vessels	free	481
flax, saturated with tar. T. D. 31,901	5%	320

		Par
Felt:		
of vegetable fiber or animal hair and coal tar.. T. D. 33,302	free	481
roofing	5%	320
Felts:		
not woven, wholly or in c. v. of wool, on and after Jan. 1, 1914	35%	288
not woven, of cow hair, calf hair, and goat hair, with or without wool, T. D. 31,253, on and after Jan. 1, 1914	35%	288 386
unwoven, mat of unwoven hair, T. D. 32,162, on and after Jan. 1, 1914	35%	288 386
Fence posts, see posts		647
Fennel oil, see oils		46
Fennel seed, see seeds		595
Fenugreek seeds, see seeds		595
Fern leaves, dipped in glycerine for presentation. T. D. 33,738	60%	347
Ferrochrome or ferrochromium	15%	102
Ferromanganese	free	518
with very small percentage of iron. T. D. 32,046	10%	154
Ferromolybdenum Ferrophosphorus Ferrosilicon Ferrotitanium Ferrotungsten Ferrovanadium	15%	102
Ferrules for tobacco pipes. T. D. 33,695		167
Fiber, cocoa, see cocoa fiber		456
istle, see istle		285 497
Tampico, see Tampico		285 497
vegetable, articles and mfs. of, see vegetable fiber.		
ware, indurated, n. s. p. f.	25%	355
wooden, brooms of, see brooms		336
Fibers, dried, see drugs		27 477
used chiefly for paper making	free	566
Fibrin, in all forms	free	482
Fibrous vegetable substances, n. s. p. f.		497
Field glasses, see glasses		93
Figs	per lb. 2 cts.	218
in maraschino containing 1 to 1¼% of alcohol. T. D. 29,507, 32,046	per lb. 1 ct.	217
stuffed with almonds, as comfits. T. D. 33,348	20%	217
Filaments of artificial or imitation horsehair, see horsehair, artificial or imitation		319
of artificial silk, see silk, artificial or imitation		319

		Par
Filberts, not shelled ..... per lb.	2 cts.	224
shelled ..... per lb.	4 cts.	224
File blanks	25%	131
Files of all cuts and kinds	25%	131
emery, see emery		343
Filler tobacco, see tobacco		181 182
Films, photographic, see photographic films		380 576
photographic, reimported, see American goods returned		404
Filter masse or filter stock, composed wholly or in part of wood pulp, wood flour, cotton, or other vegetable fiber	20%	321
tubes	30%	82
Filtering paper, see paper		323
Filtrier material, wood-pulp c. v. T. D. 32,560, 33,338	20%	321
Fir balsam, see balsam		9
Fire brick, see brick		71
Firecrackers of all kinds, including the weight of all coverings, wrappings, and packing material, per lb.	6 cts.	344
Firestone, alloy of metal and cerium. T. D. 30,754	10%	154
Firewood	free	647
Fireworks of all descriptions, n. s. p. f., including the weight of all coverings, wrappings, and packing material ..... per lb.	10 cts.	344
Fish and other products of American fisheries. T. D. 31,028, 31,223, 31,534, 32,138, 33,239..	free	561
except shellfish, by whatever name known, packed in oil or in oil and other substances, in bottles, jars, kegs, tin boxes, or cans	25%	216
all other, except shellfish, in tin pkgs., n. s. p. f.	15%	216
balls in tin pkgs. T. D. 33,472	15%	216
eggs, see eggs		478
fresh-water		483
hooks, see fishing tackle		136
n. s. p. f.	free	483
oil, see oils		44 561
paste	25%	201
roe, preserved	30%	216
sauce	25%	201
shell, see shellfish		598
skinned or boned ..... per lb.	¾ ct.	216
skins	free	484
sounds, crude, dried, or salted for preservation only and unmfd., n. s. p. f.	free	419
sounds, prepared	25%	34
sounds, cleaned, pressed and dried. T. D. 32,560, 32,830	25%	34

		Par
Fishing reels, rods, } see fishing tackle		136
tackle: fishhooks, fishing rods and reels, artificial flies, artificial baits, snelled hooks, and all other fishing tackle or parts thereof, n. s. p. f., except fishing lines, fishing nets and seines	30%	136
Provided, That any prohibition of the importation of feathers in this section shall not be construed as applying to artificial flies used for fishing		136
Fishplates, railway, or splice bars, made of iron or steel	10%	108
Fixtures not embraced in the term "regalia"		611
Flannels composed wholly or in c. v. of wool, on and after Jan. 1, 1914	25%	289 310
composed wholly or in c. v. of wool, valued at above 50 cts. lb., on and after Jan. 1, 1914.	30%	289 310
Flaps, same as lithographic labels		325
Flasks containing quicksilver, same as if imported empty		159
quicksilver, reimported, see American goods returned		404
Flavoring extracts, see extracts		16 49
Flax articles, woven, finished or unfinished, same as mfs. of		284
bands, bandings, belts, beltings, bindings, see bands, bandings, belts, beltings, and bindings		278
carpets and carpetings, see carpets		273
cords, see cords		269 278
corduroys, same as pile fabrics		280
fabrics, plain woven, not including articles, finished or unfinished, of flax, hemp, or ramie, or of which these substances or any of them is the component material of c. v., including such as is known as shirting cloth	30%	283
gill nettings, see nettings		271
hackled, known as "dressed line"	free	485
handkerchiefs, see handkerchiefs		282
hose, hydraulic or flume, see hose hydraulic		274
mats, see mats		273
manufactures of flax, hemp, ramie or other vegetable fiber, or of which these substances or any of them, is the component material of c. v., n. s. p. f.	35%	284

		Par
Flax:		
nets, see nets		271
noils	free	485
not hackled or dressed	free	485
pile fabrics, whether or not the pile covers the entire surface, composed of flax, or of which flax is the component material of c. v., n. s. p. f.	40%	280
pile fabrics, all articles and mfs. made from, n. s. p. f.	40%	280
ribbons, see ribbons		278
rugs, see rugs		273
seed ....per bus. of 56 lbs.	20 cts.	212
seed screenings of, if of commercial value. T. D. 31,117	10%	384 385
seed oils, see oils		45
seines, see seines		271
shirting cloth, see flax fabrics, plain woven		283
straw	free	485
tapes, see tapes		275 278
threads, see threads		269
tow	free	485
twines, see twines		269
waste, used chiefly for paper making	free	566
wearing apparel, see wearing apparel		278
webs, webbings } see webs and webbings		271 278
Flax yarns, see yarns		270
Fleshing knives, see knives with fixed blades		130
Flexoloid, as gelatine. T. D. 33,320		34
Flexible metal hose, metal tubing, } see hose and tubing		127
Flies, artificial, see fishing tackle		136
Flint, flints, and flint stones, unground	free	486
glass bottles, see glass bottles		83
ground. T. D. 31,813	20%	81
stones polished. T. D. 32,173	20%	81
tiles, see tiles		72
Flitters	25%	146
Floats, cork. T. D. 31,654	30%	136
of all cuts and kinds	25%	131
quill. T. D. 32,618	30%	136
Flock-covered paper, see paper		324
Flocks, cotton, see cotton flocks		250 467
wool, see wool wastes		651
Floor mattings, see mattings		272
Floral essences, see essences		49
or flower waters, not containing alcohol, n. s. p. f.	20%	48
Floss, silk, see silk		313

		Par
Flouncings of whatever yarns, threads, or filaments composed	60%	358
articles made wholly or in part of	60%	358
Flour:		
buckwheat, see buckwheat		435
rice, see rice		193
rye, see rye		589
sago, see sago		590
tapioca, see tapioca		625
wheat, see wheat		644
wood, see wood		647
Flower seeds, see seeds		595
waters, see floral waters		48
Flowers:		
artificial and ornamental, and stems or parts of, of whatever material composed, and all articles, n. s. p. f., composed wholly or in c. v. of	60%	347
cut, preserved, or fresh	25%	210
dried, such as helichrysum and statice. T. D. 33,064	25%	210
if bleached or dyed. T. D. 33,064	60%	347
drugs, see drugs		27 477
Flues, iron or steel, lap-welded, butt-welded, seamed or jointed	20%	127
iron or steel, made from plate metal and corrugated, ribbed or otherwise reinforced against collapsing pressure	20%	127
Flume hose, see hose		274
Fluoric acid, see acids		387
Fluorspar, including weight of casks or other containers. T. D. 32,995 ..... per ton	$1.50	76
Fluorspar, ground. T. D. 23,028	20%	81
Flutings of whatever yarns, threads, or filaments composed	60%	358
articles made wholly or in part of	60%	358
Fluxes, ceramic and glass, same as colors, ceramic.		63
Fob chains, brass, for advertising purposes. T. D. 31,865	60%	356
chains, of gun metal or white metal. 31,905	50%	356
Foil, metal, T. D. 17,058, as mf. metal		167
Foils, oeser. T. D. 32,333	25%	146
Fook lin, as drug advanced. T. D. 31,380	10%	27
Foot shampoo, "Woltat," as med. prep. T. D. 31,757	15%	5
Forgings of iron or steel, or of combined iron and steel, but not machined, or otherwise advanced in condition by any process or operation subsequent to the forging process, n. s. p. f.	12%	106
Forgings for axles, see axles		121

		Par
Forks, same as knives with fixed blades		130
of which handles and tines are made in one piece, as forks with handles. T. D. 30,488		130
tuning, see tuning forks		373
Formaldehyde solution containing not more than 40% of formaldehyde ..... per lb.	1 ct.	32
Formaline ..... per lb.	1 ct.	32
Formic acid, see acids		1
Forms, button, see button forms		338
building, iron or steel, plain, punched, or fitted for use, assembled or mfd.	10%	104
engraved steel, for bonds, debentures, stock certificates, negotiable receipts, notes and other securities	free	612
paper, see paper forms		332
Fossils	free	487
Fountain pens, see pens		157
Fowls, land and water, n. s. p. f.	free	416
Provided, That the importation of aigrettes, egret plumes or so-called osprey plumes, and the feathers, quills, heads, wings, tails, skins or parts of skins, of wild birds, either raw or manufactured, and not for scientific or educational purposes, is hereby prohibited; but this provision shall not apply to the feathers or plumes of ostriches, or to the feathers or plumes of domestic fowls of any kind.		
not free as animals under par. 397. T. D. 25,132.		
may be admitted free under par. 398. T. D. 27,611.		
Foxberries, as berries, edible. T. D. 23,731, 37,-364 ..... per qt.	½ ct.	217
Frames:		
of paintings admitted free under par. 655 are not entitled to free entry. T. D. 33,291.		
of paintings admitted free under par. 654 are free. T. D. 28,074, 33,728.		
for spectacles, eyeglasses and goggles, see each article		91
for optical instruments, see optical instruments		93
for surveying instruments, telescopes, microscopes, photographic and projection lenses, see name of each instrument		94
iron or steel, as structural shapes	10%	104
Freestone, see stone		99 614
French chalk, see chalk		69
Friezes composed wholly or in c. v. of earthenware tiles or tiling	30%	72
mantel, of cast iron. T. D. 31,566	20%	167
Fringes, as trimmings, n. s. p. f.	60%	358
Frogs' legs. T. D. 26,190	10%	385

		Par
Frostings. T. D. 29,564	15%	63
Fruit, articles containing: boxes, barrels, or other articles containing oranges, lemons, limes, grapefruit, shaddocks, or pomelos, 15 per centum ad valorem: *Provided*, That the thin wood, so called, comprising the sides, tops, and bottoms of fruit boxes of the growth and manufacture of the United States, exported as fruit box shooks, may be reimported in completed form, filled with fruit, without the payment of duty; but proof of the identity of such shooks shall be made under regulations to be prescribed by the Secretary of the Treasury. T. D. 27,511, 28,633, 28,976, 30,194		172
bats or "flying foxes," importation of, prohibited. T. D. 31,151.		
Fruit essences, see essences		16 46
ethers, see ethers		46
glacé. T. D. 28,833	20%	217
juices, see juice		247
knives, see knives with fixed blades		130
oils, see oils		46
plants, tropical and semi-tropical, see plants		489
sirup, same as fruit juice. T. D. 31,352, 32,332		247
Fruits, artificial, same as flowers, artificial		347
Australian, countervailing duty on, effective Oct. 8, 1913. T. D. 33,726.		
as drugs, see drugs		27 477
edible, all, including berries, when dried, desiccated, evaporated, or prepared in any manner, n. s. p. f. per lb.	1 ct.	217
of all kinds preserved or packed in sugar, or having sugar added thereto, or preserved, or packed in molasses, spirits, or their own juices, if containing no alcohol or not over 10% of alcohol	20%	217
if containing over 10% of alcohol and n. s. p. f. 20%, and in addition $2.50 per proof gallon on the alcohol contained therein in excess of 10%		217
in brine, n. s. p. f.	free	488
or berries, green, ripe or dried, n. s. p. f.	free	488
Fuel, compositions used for, see coal		451
Fuller's earth, see earth		76
Fulminates, fulminating powder, and other like articles, n. s. p. f.	free	490
Fungus, dried, as vegetables in natural state. T. D. 29,974, 30,127	15%	215
Fur, articles mfd. from, n. s. p. f.	40%	348
clippings, when suitable for trimmings or for sewing together, as dressed furs. T. D. 30,034	30%	348

		Par
Fur:		
crosses, see furs, mfs. of		348
felt bands, fur c. v., as wearing apparel partly mfd. T. D. 30,320	50%	348
hats, bonnets, or hoods, see hats		354
linings, see furs mfs. of		348
mats of dog and goat skins	10%	348
plates of dog and goat skins	10%	348
plates other than dog and goat skins, see furs, mfs. of		348
scraps gathered from the first treatment of skins. T. D. 31,237	free	491
tails, squirrel, bones removed, dyed, dressed and sewed together. T. D. 31,053	40%	348
wearing apparel of every description, partly or wholly mfd., composed of or of which hides or skins of cattle of the bovine species or of the dog or goat, are the component material of c. v.	15%	348
wearing apparel of every description partly or wholly mfd., composed of or of which fur is the component material of c. v., n. s. p. f.	50%	348
Furnaces, welded cylindrical	20%	127
Furniture, articles of, not embraced in the term "regalia"		611
Furniture:		
cabinet, house, } wholly or in c. v. of wood, wholly or partly finished, n. s. p. f.	15%	176
in c. v. of silk. T. D. 31,162	45%	318
in c. v. of wool. T. D. 31,801, on and after Jan. 1, 1914	35%	291
office, not entitled to free entry as household effects. T. D. 30,477.		
of persons or families from foreign countries, see effects, household		428
willow	25%	173
Furs dressed on the skin, not advanced further than dyeing	30%	348
mfs. of, further advanced than dressing and dyeing, when prepared for use as material, joined or sewed together, including plates, linings, and crosses, except plates and mats of dog and goat skins. T. D. 31,018	40%	348
Furs not on the skin, prepared for hatters' use	15%	348
undressed	free	491
Furskins, carroted	15%	348
undressed	free	491
Fusains	15%	63
Fusees	25%	345
Fusel oil or amylic alcohol per lb.	¼ ct.	33

			Par
Fuses, blasting mining safety	of all kinds	15%	346
Fusible enamel, see enamel			96
Fustic shredded into condition essential to proper packing and not otherwise advanced. T. D. 32,506		free	477

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		Par
Gaduol, an extract of cod-liver oil. T. L. 25,993..	15%	5
Galalith buttons. T. D. 32,149	40%	339
combs, as horn combs by similitude. T. D. 31,946	25%	368 386
blocks or sheets. T. D. 27,773, 27,822.....	15%	385
Galleries, see jewelry		356
Gallic acid, see acid		1
Galloons of whatever yarns, threads, or filaments composed	60%	358
articles made wholly or in part of	60%	358
Galls, nut, see tanning material		624
Gambier	free	492
Game .....per lb.	1½ cts.	227
birds, see birds		227
birds, eggs of, see eggs		478
Garlic. T. D. 32,460 .....per lb.	1 ct.	208
Garnetted waste, see wool wastes		651
Garnets, as precious stones. T. D. 29,837, 31,568..		357
Garnitures, according to material of c. v. T. D. 25,254, 25,444.		
Garters, made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of c. v., or of cotton or other vegetable fiber and india rubber, not embroidered by hand or machinery	25%	262
made of silk or of which silk or silk and india rubber are the component materials of c. v., not embroidered in any manner and n. s. p. f.	45%	316
Gas black, dry or ground in or mixed with oil or water	15%	53
liquor, ammoniacal, see ammoniacal		7
mantles see mantels		154
Gas-mantle scrap in c. v. of metallic oxides.....	10%	154
Gas retorts	10%	82
Gasoline	free	561
Gastric juice, as medicinal preparation. T. D. 33,-194	15%	5
Geese, as poultry		229
Gelatin-covered paper, see paper		324
Gelatin, mfs. of, or of which gelatin is the component material of c. v.	25%	34
valued not above 10 cts. lb.....per lb.	1 ct.	34
valued above 10 cts. lb. and not above 25 cts. lb.	15%	34

		Par
Gelatin:		
valued above 25 cts. lb.	25%	34
prints, as lithographic prints. T. D. 32,997...		325
Gems for society or institution, see society		611
Gentian ..... per lb.	¼ ct.	39
German silver, unmfd.	15%	145
Geyserite, ground. T. D. 33,260	20%	81
Ghee, as butter substitute. T. D. 27,180, 28,546, per lb.	2½ cts.	195
Gill nets and nettings, see nets and nettings		271
Gimps, as trimmings, n. s. p. f.	60%	358
Ginger ale, beer, } see beverages containing no alcohol...		248
Ginger cordial, same as wines, still		244
Gingerine. T. D. 30,048	10%	27
Ginger root, unground and not preserved or candied ..... per lb.	1 ct.	235
ground ..... per lb.	1 ct. and 20%	235
in brine. T. D. 27,799, 33,763 ..... per lb.	1 ct.	235
wine, same as wines, still		244
Gins, cotton, see cotton gins		391
Ginseng root, drug. T. D. 32,020		27, 477
Girders, iron or steel	10%	104
Glass, all, n. s. p. f.	30%	95
articles:		
colored, cut, decorated, engraved, etched, frosted, gilded, ground, ornamented, painted, printed, sand blasted, silvered, stained, } see glass bottles		84
articles ground for purposes of utility. T. D. 30,824	30%	95
blanks, not cut or ground. T. D. 26,232.....	30%	95
blown, articles of, see glass bottles		84
bottles, plain green or colored, molded or pressed, and flint, lime, or lead vials, jars, and covered and uncovered demijohns, and carboys, any of the foregoing, filled or unfilled, not otherwise specially provided for in this section, and whether their contents be dutiable or free (except such as contain merchandise subject to an ad valorem rate of duty, or to a rate of duty based in whole or in part upon		

		Par
Glass, *continued*:		
the value thereof which shall be dutiable at the rate applicable to their contents)....	30%	83
Provided, That the terms bottles, vials, jars, demijohns, and carboys, as used herein, shall be restricted to such articles when suitable for use as and of the character ordinarily employed as containers for the holding or transportation of merchandise, and not as appliances or implements in chemical or other operations		83
bottles, decanters, and all articles of every description composed wholly or in chief value of glass, ornamented or decorated in any manner, or cut, engraved, painted, decorated, ornamented, colored, stained, silvered, gilded, etched, sand blasted, frosted, or printed in any manner, or ground (except such grinding as is necessary for fitting stoppers or for purposes other than ornamentation), and all articles of every description, including bottles and bottle glassware, composed wholly or in chief value of glass blown either in a mold or otherwise; all of the foregoing, not specially provided for in this section, filled or unfilled, and whether their contents be dutiable or free.	45%	84
Provided, That for the purposes of this Act, bottles with cut-glass stoppers shall, with the stoppers, be deemed entireties		84
balls, for ends of legs of pianos, stools, etc. T. D. 31,704	30%	95
bullions or bull's-eyes, as window glass. T. D. 30,334		85
carboys, see glass bottles		83
colors, see colors, ceramic		63
decanters, see glass bottles		84
disks for goggles, as cylinder glass bent. T. D. 30,266		85 90
disks for manufacture of optical instruments, spectacles and eyeglasses, see glass plates.		494
disks, rough, convexo-concavo, for reflectors for automobile lamps. T. D. 30,530, 30,906..	30%	95
door and drawer knobs. T. D. 31,813, 32,424.	30%	95
dropping bottles with glass stoppers. T. D. 31,969	30%	83
enamel, see enamel		96
enamel, white, for watch and clock dials, see enamel		493
enamels, fluxes, glazes, see colors, ceramic		63
insulators, colored. T. D. 32,170	45%	84

GLASS	Not exceeding 150 sq. in.	Exceeding 150 and not exceeding 384 sq. in.	Not exceeding 384 sq. in.	Exceeding 384 sq. in.	Exceeding 384 and not exceeding 720 sq. in.	Exceeding 720 sq. in.	Exceeding 720 and not exceeding 1,200 sq. in.	Exceeding 720 and not exceeding 1,440 sq. in.	Exceeding 1,440 sq. in.	Exceeding 1,200 and not exceeding 2,400 sq. in.	Exceeding 2400 sq. in.	Par.90.—When bent, ground, obscured, frosted, sanded, enameled, beveled, etched, embossed, engraved, flashed, stained, colored, painted, ornamented, or decorated, shall be subject in addition to a duty of
Par. 85.—Unpolished, cylinder, crown, and common window glass, Provided, that unpolished, cylinder, crown, and common window glass imported in boxes shall contain 50 sq. ft. as nearly as sizes will permit and the duty shall be computed thereon according to the actual weight of glass.	½ of 1c per pound	1c per pound			1½c per pound		1½c per pound			1½c per pound	2c per pound	4%
Par. 86.—Cylinder and crown glass, polished.			3c per sq. ft.		4c per sq. ft.			7c per sq. ft.	10c per sq. ft.			4%
Par. 87.—Fluted, rolled, ribbed, or rough plate glass, or the same containing a wire netting within itself, not including crown, cylinder, or common window												

glass; and all fluted, rolled, ribbed, or rough plate weighing over 100 lbs. per 100 sq. ft. shall pay an additional duty on the excess at the same rate herein imposed, Provided, that all of the above plate glass, when ground, smoothed, or otherwise obscured, shall be subject to the same rate of duty as cast polished plate glass, unsilvered.			½c per sq. ft.	1c per sq. ft.								
Par. 88.—Cast polished plate glass, finished or unfinished, and unsilvered, or the same containing a wire netting within itself.			6c per sq. ft.		8c per sq. ft.	12c per sq. ft.						4%
Par. 89.—Cast polished plate glass, silvered, and looking glass plates, exceeding 144 square inches.			7c per sq. ft.		9c per sq. ft.	13c per sq. ft.						4%
Cylinder and crown glass, polished and silvered, and looking glass plates, exceeding 144 square inches.			4c per sq. ft.		5c per sq. ft.			8c per sq. ft.	11c per sq. ft.			4%

Provided, That no looking glass plates or glass silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall pay in addition thereto upon such frames the rate of duty applicable thereto when imported separate.

		Par
Glass:		
lenses, see lenses		92
mfs. of, or of which glass is the component material of c. v., n. s. p. f.	30%	95
paste, cut. T. D. 31,506	30%	95
pictures mounted on. T. D. 26,236	30%	95
plate, ground concave, as plate glass. T. D. 32,149		88 89
plates or disks, rough-cut or unwrought, for use in the mf. of optical instruments, spectacles and eyeglasses, and suitable only for such use. T. D. 32,488	free	494
Provided, That such disks exceeding eight inches in diameter may be polished sufficiently to enable the character of the glass to be determined		494
prismatic, see glass strips		92
prisms for chandeliers. T. D. 32,823	45%	84
reflectors. T. D. 31,342	45%	84
rolled plate, colored, as rolled plate glass. T. D. 32,486		87
slides for magic lanterns	25%	92
strips, not more than three inches wide, ground or polished on one or both sides to a cylindrical or prismatic form, including those used in the construction of gauges.	25%	92
thermos bottle cylinders. T. D. 31,654	45%	84
tiles and tiling, see tiles		96
towel rack bars, with ground ends. T. D. 30,824	30%	95
tree ornaments, as toys. T. D. 31,070	35%	342
tubes, Geissler. T. D. 32,344	45%	84
tubing, blown. T. D. 30,691	45%	84
wind bells, strips of glass decorated. T. D. 29,516	45%	84
window, stained or painted, for houses of worship, see works of art		655
windows, stained or painted	30%	95
Glasses, coquill, ground and polished, wholly or partly mfd.	25%	92
eye, see eyeglasses		91
field	35%	93
gauge. T. D. 32,842	45%	84
horizon, index, } for sextants. T. D. 32,689	45%	84
opera	35%	93
plano, same as coquill		92
reflector, in sheets, as cylinder glass silvered. T. D. 31,342		89
Glassware, bottle, see glass bottles		84
Glauber salts ..... per ton	$1.00	67
Glazes, ceramic and glass, see colors, ceramic		63
Glaziers' diamonds, see diamonds		474
lead, see lead		153

		Par
Glazing stones, agate. T. D. 32,842, 33,695	45%	98
flint. T. D. 31,635, 32,173	20%	81
Glove leathers, see leather		359

LEATHER GLOVES

Gloves, not specially provided for in this section, made wholly or in chief value of leather, whether wholly or partly manufactured, shall pay duty at the following rates, the lengths stated in each case being the extreme length when stretched to their full extent. (See table, page 208.) 361

Glove tranks, with or without the usual accompanying pieces, shall pay 75% of the duty provided for the gloves in the fabrication of which they are suitable 365

Gloves, made wholly or in chief value of leather made from horsehides, pigskins, and cattle hides of cattle of the bovine species, excepting calfskins, whether wholly or partly manufactured ..... free 495

Gloves:		
Angora. T. D. 30,645	50%	348
bath, according to material of c. v. T. D. 29,-306.		
composed wholly or in c. v. of cotton, by whatever process made	35%	260
massage, as mf. of india rubber. T. D. 30,382	15%	368
wholly or in c. v. of wool, if valued at not more than $1.20 per doz. pairs, on and after Jan. 1, 1914	30%	288 / 310
valued at more than $1.20 per doz. pairs, on and after Jan. 1, 1914	40%	288 / 310
Glower strings, as mf. bisque. T. D. 30,382	50%	80
Gloxinia bulbs ..... per 1,000	$1.00	210
Gloy, as chem. compound. T. D. 25,972	15%	5
Glucose or grape sugar ..... per lb.	1⅛ cts.	178
on and after May 1, 1916	free	178
Glue:		
valued not above 10 cts. lb. ..... per lb.	1 ct.	34
valued above 10 cts. lb. and not above 25 cts. lb.	15%	34
valued above 25 cts lb.	25%	34
size, same as glue		34
stock	free	504
Glycerin, crude, not purified. T. D. 33,201. . per lb.	1 ct.	35
refined ..... per lb.	2 cts.	35
Glycerophosphoric acid, salts and compounds of, see acid		18
Goat hair, as animal hair, n. s. p. f.		503
Goatskins, see skins		603
Goats, as animals, n. s. p. f.	10%	187
Goggles and frames for, or parts of, finished or unfinished	35%	91

		Per doz. pairs	Par. 364. — In addition to the foregoing rates there shall be paid the following cumulative duties per dozen pairs,			
Par. 362.—Men's, women's or children's "glacé" finish, Schmaschen (of sheep origin),	Not over 14 in. in length,	$1.00	on all leather gloves when lined with cotton or other vegetable fiber,	when lined with a knitted glove, or when lined with silk, leather, or wool,	when lined with fur,	all piqué and prix seam gloves,
	over 14 inches in length,	25c additional for each inch in excess of 14 inches.				
Par. 363.—All other women's or children's gloves, wholly or in chief value of leather,	not over 14 in. in length,	$2.00	25c	50c	$2.00	25c
	over 14 inches in length,	25c additional for each inch in excess of 14 inches.				
All men's leather gloves not specially provided for in this section,		$2.50				

		Par
Gold, articles or wares, n. s. p. f., composed wholly or in part of, whether partly or wholly mfd.	50%	167
articles or wares, n. s. p. f., plated with, whether partly or wholly mfd.	50%	167
Goldbeaters' molds, skins,	free	496
Gold bullion, see bullion		436
coins, see coins		458
leaf	35%	148
medals, see medals		546
ores	free	565
pens, see pens		157
salts, and all other compounds and mixtures, gold c. v.	10%	65
size, same as varnishes		58
stones, imitation precious stones. T. D. 26,555	20%	357
sweepings	free	565
Gooseskins, as furs, by similitude. T. D. 31,410		348 386
Gorings, as trimmings, n. s. p. f.	60%	358
Grains, artificial or ornamental, same as flowers, artificial		347
drugs, see drugs		27 477
emery, see emery		343
Gramophone master records, according to material of c. v. T. D. 31,351.		
records. T. D. 32,779	25%	374
Gramophones, or parts of	25%	374
Granadilla in the log, see wood, cabinet, in the log		648
sawed, see wood, cabinet, sawed		169
Granite, see stone		99 614
lanterns and frogs. T. D. 33,511	25%	99
Granito. T. D. 31,321	20%	82
Grapefruit, same as lemons		270
sugar, see glucose		178
Grapes, dried ....per lb.	2 cts.	218
in barrels or other packages, 25 cts. per cubic ft. of the capacity of the bbls. or other pkgs.		219
Almeria, ordinary bbls. contain 1.95/100 cu. ft.; half bbls. 1.8/100 cu. ft. T. D. 32,601.		
Graphite, same as plumbago		579
Graphophones, or parts of	25%	374
Grass braids, see braids for hats		335
cloth, as paper hangings. T. D. 26,850	25%	328
dog, see dog grass		27 477
Grass:		
eel, see eel grass		372
hats, bonnets and hoods, see hats		335
laces, same as braids for hats		335

		Par
Grass:		
mfs. of, or of which grass is the component material of c. v., n. s. p. f.	25%	368
The term "grass" shall be understood to mean this substance in its natural state, and not the separated fibers thereof		368
plaits, same as braids for hats		335
sea, see sea grass		372
seeds, see seeds		595
sisal, see grasses and fibers		497
stipa, dried. T. D. 32,568	free	497
stipa dyed, preserved, and made into the form of aigrets. T. D. 31,144	60%	347
Grasses and fibers:		
Istle or Tampico fiber, jute, jute butts, manila, sisal grass, sunn, and all other textile grasses or fibrous vegetable substances, not dressed or mfd. in any manner, and n. s. p. f.	free	497
natural, dyed and prepared. T. D. 32,560	60%	347
textile, n. s. p. f., see grasses and fibers		497
used chiefly for paper making	free	566
Gravel, as crude mineral. T. D. 25,627	free	549
Grease, brown, see grease, wool		44
curriers'. T. D. 31,912	15%	44
not chemically compounded, such as is commonly used in soap making or in wire drawing, or for stuffing or dressing leather, n. s. p. f.	free	498
paints, theatrical, see toilet preparations		48
ring, as tallow. T. D. 31,675	free	622
wool, crude and not refined or improved in value or condition, per lb.	¼ ct.	44
refined or improved in value or condition, and n. s. p. f., per lb.	½ ct.	44
Grease-proof paper, see paper		324
Greases and all combinations of greases and animal and rendered oils, n. s. p. f.	15%	44
containing alcohol, see alcoholic compounds		16
enfleurage, by whatever method obtained, not containing alcohol, and n. s. p. f.	20%	49
soluble all, used in the processes of softening, dyeing, or finishing, n. s. p. f.	25%	45
Greenhouse stock, n. s. p. f.	15%	211
Grinding disks, cast iron, finished by machinery. T. D. 30,981	10%	125
Grindstones, finished or unfinished. T. D. 30,546, 32,351, per ton	$1.50	100
Grit, see abrasives		112
Grose-almerode clay, see clay		450
Ground beans, same as peanuts		225
Grün kern, or green kern, as wheat. T. D. 33,432		644
Guiacol carbonate	25%	18
Guano	free	499

		Par
Guinea fowl, as poultry. T. D. 29,568, 30,733.....		229
Gum amber, see amber		36 500
Arabic .....per lb.	½ ct.	36
British .....per lb.	¾ ct.	36
camphor, see camphor		36
chewing, see chewing gum. T. D. 33,217		385
chicle, see chicle		36
copal	free	500
damar	free	500
kauri	free	500
resin, crude, T. D. 32,245, see drugs		477
senegal .....per lb.	½ ct.	36
tragacanth, T. D. 30,086	free	477
tragasol. T. D. 32,251	free	624
Gums, as drugs, see drugs		27 477
Gun-barrel molds, see steels		110
Gun barrels, see shotgun barrels		597
Gun-blocks for gunstocks, rough hewn or sawed, or planed on one side, n. s. p. f.	free	647
Gunny bags, old, see bags		566
cloth, same as bagging for cotton		408
cloth, old, used chiefly for paper making.....	free	566
Gunpowder, and all explosive substances, n. s. p. f. used for mining, blasting, and artillery purposes	free	501
Guns are not free as household effects. T. D. 30,477.		
Guns, shot, see shotguns		132 133
Gun wads, of all descriptions	10%	350
Gut, cat, whip, or worm, unmfd	free	443
cat, whip or worm, mfs. of, or which these substances or any of them is the component material of c. v., n. s. p. f.	20%	366
leaders and snells for fishing purposes. T. D. 31,161	30%	136
strings for musical instruments	20%	366
strings for surgical purposes, crude. T. D. 31,804, 31,813	free	443
Gutta-percha, crude	free	502
mfs. of, same as india rubber		368
Gypsum, crude, ground, or calcined	10%	74

H

		Par
Hæmacytometers. T. D. 32,455	30%	95
Hair advanced in any manner or by any process of mf. beyond the washed or scoured condition, n. s. p. f., on and after Jan. 1, 1914	8%	286, 310
Hair, Angora goat, alpaca, and of other like animals, and all hair on the skin of such animals, on and after Jan. 1, 1914	15%	305, 310
Angora goat, alpaca, and of other like animals, cloth and all mfs. wholly or in c. v. of, of every description made by any process, and n. s. p. f., on and after Jan. 1, 1914	40%	308, 310
plushes and velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or partly of, and articles made wholly or in c. v. of such plushes, velvets and pile fabrics, on and after Jan. 1, 1914	45%	309, 310
tops made from, on and after Jan. 1, 1914	20%	306, 310
yarns made of, see yarns		307
Hair animal, n. s. p. f., see hair, horse		503
camel, or of other like animals, whether mfd. by the woolen, worsted, felt, or any other process is included in the word "wool," used in connection with a mfd. article of which it is a component material		304
camel and that of other like animals, and hair on the skin of, and paper twine for binding on and after Dec. 1, 1913	free	650
camel's, press cloths of, imported expressly for oil milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed seventy-two inches and woven in widths not under ten inches nor to exceed fifteen inches and weighing not less than one-half pound per square foot, see par. 310	free	422
camel's, press cloth of, n. s. p. f., on and after Jan. 1, 1914	10%	288, 310

		Par
Hair:		
camel's, roping or roving, made wholly or in part of, on and after Jan. 1, 1914	8%	286 310
cattle, see hair, horse		503
cattle, cloths in c. v. of, n. s. p. f., on and after Jan. 1, 1914	25%	288 310
clippers. T. D. 31,004	20%	167
common goat. T. D. 21,739	free	503
crêpe, human hair cleaned, drawn and braided. T. D. 32,494	20%	351
crêpe, of wool and hair mixed, made up in imitation of human hair, according to material of c. v. T. D. 32,494		
curled, suitable for beds or mattresses	10%	352
horse, braids, plaits, and laces of, see braids for hats		335
horse, cattle, and of other animals, cleaned or uncleaned, drawn or undrawn, but unmfd., n. s. p. f.	free	503
horse, cloth in c. v. of, on and after Jan. 1, 1914	25%	288 310
human, cleaned, but not mfd.	20%	351
human, drawn, commercially known as, but not mfd.	20%	351
human, nets and nettings, see nets and nettings.		351
human, mfs. of or of which human hair is the component material of c. v., n. s. p. f.	35%	351
ornaments, see jewelry		356
pencils, see pencils		336
pins, see pins		158
press cloth (other than camel's hair), per sq. yd. 15 cts.		353
press cloth, camel's hair, see hair, camel's		288
rolls or rats, wool c. v. T. D. 31,315, on and after Jan. 1, 1914	35%	291 310
seating, see haircloth		353
wood, sticks of, see sticks		648
yak, bleached, as unmfd. T. D. 31,842	free	503
yarns, see yarns		307
Haircloth, known as crinoline "cloth"..per sq. yd. 6 cts.		353
known as "hair seating".....per sq. yd. 15 cts.		353
Hammer molds, steel, see steels		110
Hammers, blacksmiths', see blacksmiths' hammers.		122
tuning, see tuning hammers		373
Hams (For proviso as to inspection, see meats.)	free	545
Handkerchief or mufflers composed of cotton, n. s. p. f. finished or unfinished, not hemmed..	25%	255
hemmed	30%	255

		Par
Handkerchief:		
hemstitched	30%	255
composed of flax, hemp or ramie, or of which these substances, or any of them, is the component material of c. v., in the piece or otherwise, finished or unfinished, not hemmed	35%	282
hemmed only	35%	282
hemstitched, imitation hemstitched, revered, with drawn threads, not embroidered, initialed or in part of lace	40%	282
or mufflers, composed wholly or in c. v. of silk, finished or unfinished, cut, not hemmed	40%	315
hemmed only	40%	315
hemstitched, imitation hemstitched, revered, with drawn threads, not embroidered in any manner with initial letter, monogram or otherwise	50%	315
embroidered in any manner by hand or machinery, whether with a plain or fancy initial, monogram, or otherwise, of whatever yarns, threads, or filaments composed	60%	358
appliquéd, tamboured, scalloped, by hand or machinery, of whatever yarns, threads, or filaments composed	60%	358
made wholly or in part of lace or of imitation lace of any kind, of whatever yarns, threads, or filaments composed	60%	358
Handle bolts, see bolts		647
Handles, broom, see broom		647
corn razor, as razor handles. T. D. 30,410		128
curling-stone, see curling-stone		470
eraser, knife, razor, same as the articles of which they are parts		128
Hand-made paper, same as paper, writing		326
Hand-sewing needles, see needles		555
Hangings, paper, see paper		328
Hardening, pearl, see pearl hardening		74
Hare skins, see skins		603
Hares, dead, as game	per lb. 1½ cts.	227
live, as animals, n. s. p. f.	10%	187
Harmonicas, as musical instruments, or toys		342 373
Harness, in sets or in parts, finished or unfinished	free	530
loom, see loom harness		262
Harrows, tooth and disk, whole or in parts, including repair parts	free	391
Harvesters, whole or in parts, including repair parts	free	391

		Par
Hassocks, wholly or in part of wool, on and after Jan. 1, 1914, same as carpets or carpeting of like character or description		303 310
Hat bands, leather. T. D. 31,053	30%	360
not exceeding 12 inches in width and if with fast edges, made of silk or of which silk or silk and india rubber are the component materials of c. v., not embroidered in any manner and n. s. p. f.	45%	316
bodies, fur, see hats		354
braids, ramie, and mfs. of, see braids		334
forms, called plateaux. T. D. 32,125	25%	335
forms, fur, see hats		354
foundations, cloth in meter lengths, as cotton cloth. T. D. 31,948		252
frames, cotton c. v. T. D. 31,987	30%	256
pins, see pins		158
plateaux, fur, see hats		354
shapes, fur, see hats		354
sweats, leather. T. D. 31,742		360
Hats, bonnets, and hoods: composed wholly or in c. v. of straw, chip, grass, palm leaf, willow, osier, rattan, Cuba bark, or manila hemp, wholly or partly mfd., but not blocked or trimmed	25%	335
blocked or trimmed, and in c. v. of such materials	40%	335
But the terms "grass" and "straw" shall be understood to mean these substances in their natural form, and not the separated fiber thereof		335
bonnets, or hoods, for men's, women's, boys', or children's wear, trimmed or untrimmed, including bodies, hoods, plateaux, forms or shapes, for hats or bonnets, composed wholly or in c. v. of the fur of the rabbit, beaver, or other animals	45%	354
crêpe paper. T. D. 31,521	30%	323
grass, hemp, Manila, } see hats		335
horsehair. T. D. 32,357	60%	319 386
Tagal grass. T. D. 33,668		335
Hatters' furs, see furs		348
irons, cast iron	10%	125
plush, commercially so known, composed of... silk or of silk and cotton, such as is used for making men's hats. T. D. 32,692, 33,493	10%	382
Hay ..... per ton	$2.00	205
loaders. T. D. 32,924	free	391
marsh, sourgrass, blue-joint sourgrass, and red top, though used chiefly for packing. T. D. 31,757 ..... per ton	$2.00	205

		Par
Headers, whole, or in parts, including repair parts.	free	391
Heading blocks, see blocks		647
bolts, see bolts		647
Heads of animals mounted. T. D. 21,896	15%	385
of animals with horns, unmounted. T. D. 25,231, 30,547	free	511
of wild birds, except for educational or scientific purposes, importation of prohibited		347
Healds made of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of c. v.	25%	262
wire	25%	114
Heddles, false. T. D. 31,708	15%	114
wire	25%	114
Heel plates, shoe, as malleable castings. T. D. 33,409	10%	125
Heliotropin, chemical compound. T. D. 27,873	15%	5
Hematite, or bloodstone, a precious stone. T. D. 28,437		357
as iron ore. T. D. 29,132	free	518
as a color. T. D. 29,497	15%	63
Hemlock bark, extract of, see tanning material		624
Hemp	free	485
articles, woven, finished or unfinished, same as mfs. of		284
bands, bandings, belts, beltings, bindings — see bands, bandings, belts, beltings and bindings		278
bands, laced, as plaits. T. D. 31,720		335
cables, cordage — see cables and cordage		268
carpets and carpeting, see carpets		273
cords, see cords		269, 278
fabrics, plain woven, not including articles, finished or unfinished, of hemp, flax, or ramie, or of which these substances or any of them is the component material of c. v., including such as is known as shirting cloth.	30%	283
fibers, knotted together and put up in skeins or balls. T. D. 31,498	35%	284
gill nettings, see nettings		271
hackled, known as "line of hemp"	free	485
handkerchiefs, see handkerchiefs		282
hose, hydraulic or flume, see hose, hydraulic		274
Manila, binding twine of, see twine		415
Manila, braids, see braids for hats		335
Manila, laces, plaits — same as braids for hats		335
Manila, hats, bonnets, and hoods, see hats		335
mats, see mats		273

		Par
Hemp:		
mfs. of hemp, flax, ramie or other vegetable fiber, or of which these substances, or any of them, is the component material of c. v., n. s. p. f.	35%	284
nets, see nets		271
New Zealand, binding twine of, see twine		415
pile fabrics, whether or not the pile covers the entire surface, composed of hemp, or of which hemp is the component material of c. v., n. s. p. f.	40%	280
pile fabrics, all articles and mfs. made from	40%	280
ribbons, see ribbons		278
rugs, see rugs		273
seed, see seeds		595
seed oil, see oils		45
seines, see seines		271
shirting cloth, see hemp fabrics, plain woven		283
tapes, see tapes		278
threads, see threads		269
tow	free	485
twines, see twines		269
waste used chiefly for paper making	free	566
wearing apparel, webs, webbings, see wearing apparel, webs and webbings		271, 278
yarns, see yarns		270
Herbs, as drugs, see drugs		27, 477
or herb leaves in glass or other small packages for culinary use	20%	235
Heroin, an alkaloid of opium. T. D. 29,657	per oz. $3	47
Herring oil, see oils		44
Hide cuttings, raw, with or without hair	free	504
rope	free	505
Hides of cattle, raw or uncured, or dry, salted, or pickled	free	506
Hinge blanks, iron or steel	10%	123
Hinges, finished, iron or steel	10%	123
with bronze fittings, bronze c. v. T. D. 33,337	20%	167
Hinoki baskets, as mfs. of chip. T. D. 31,912	20%	368
slippers, as cotton wearing apparel. T. D. 33,695	30%	256
Hoarhound seeds, see seeds		595
Hobnails, see nails		554
Hoes, as agricultural implements. T. D. 22,379	free	391
Hogs, as swine	free	619
Hogsheads, of wood (empty), n. s. p. f.	15%	171
Hollands, window, of cotton, see cotton		259
Hollow ware, cast, coated, glazed, tinned,	10%	125

		Par
Hollow ware:		
table, kitchen, hospital, } utensils or other similar hollow ware, composed of iron or steel, enameled or glazed with vitreous glasses, n. s. p. f.	25%	134
composed wholly or in c. v. of aluminum, n. s. p. f.	25%	134
Homatropin hydrobromate. T. D. 20,052	15%	5
Hone dust. T. D. 31,616	20%	81
Hones	free	507
Tam o'Shanter, square cut. T. D. 32,989	20%	81
Honey per gall.	10 cts.	206
cake, as sweetmeat. T. D. 29,298	20%	217
Hoods, same as hats		335 354
Hoofs, unmfd.	free	508
Hooks and eyes, metallic, and parts of, n. o. s. p. f.	15%	151
Hooks, fish, snelled, } see fishing tackle		136
Hoop iron or steel, same as iron, band		107 509
poles, see poles		647
Hoops, barrel, see barrel hoops		107
Hop extract	50%	207
poles, see poles		647
roots for cultivation	free	510
Hops per lb.	16 cts.	207
Horn combs, see combs		368
Horn, mfs. of, or of which horn is the component material of c. v.	20%	368
strips, unmfd.	free	511
tips, unmfd.	free	511
Horns and parts of, unmfd	free	511
Horsehair, artificial or imitation, yarns, threads, filaments of, by whatever name known, and by whatever process made	35%	319
artificial or imitation, articles or fabrics composed wholly or in c. v. of yarns, threads, filaments, or fibers of, or of yarns, threads, filaments, or fibers of, and india rubber, by whatever name known and by whatever process made	60%	319
artificial or imitation beltings, cords, ribbons, tassels, } see beltings, cords, ribbons, tassels		319
unmfd., see hair		503
cloths in c. v. of, see hair, horse		288
Horseradish roots. T. D. 33,413	free	552
Horserakes, whole or in parts, including repair parts	free	391

		Par
Horses	10%	186
are not household effects. T. D. 30,477.		
brought in temporarily for breeding, exhibition or competition, as animals		398
of immigrants, as teams of animals		398
for breeding purposes, see animals		397
straying or driven across the boundary line for temporary pasturage, same as asses		397
Horseshoe nail rods, see rods		554
nails, see nails		554
Horseshoes, of iron or steel	free	554
Hose and half hose, of cotton or other vegetable fiber, same as stockings		259, 260
and half hose, wool, same as stockings		288
flexible metal, n. s. p. f., whether covered with wire or other material, or otherwise, including any appliances or attachments affixed thereto	20%	127
hydraulic or flume, made wholly or in part of cotton, flax, hemp, jute, or ramie..per lb.	7 cts.	274
Hospital utensils, see hollow ware		134
Household effects, see effects, household		428
Hubs for wheels, wood, rough-hewn, sawed, or bored, n. s. p. f.	free	647
Huckleberry cider, as fruit juice. T. D. 29,946		247
Hulls, oat, see oat hulls		192
pea, as crude veg. substance. T. D. 23,431	free	552
Human hair, see hair		351
Hunting knives, see knives		130
Hyacinth bulbs ..per M	$2.50	210
Hydrate, chloral, see chloral hydrate		18
of alumina, see alumina		6
of potash, see potash		580
of soda, see soda		67
terpin, see terpin hydrate		18
Hydrochinon, coal-tar prep. T. D. 25,017	15%	21
Hydrochloric acid, see acids		387
Hydrofluoric acid, see acids		387
Hydraulic cement, see cement		444
hose, see hose		274
Hydrographic charts, see charts		425
Hydrometers. T. D. 32,780	45%	84
Hydron blue, as coal-tar color. T. D. 33,391	30%	20
Hydroxide of chromium, see chromium		449
Hygrometers. T. D. 30,667	20%	167
Hyposulphite of soda, see soda		67

I

		Par
Ice	free	512
Ichthosulfol. T. D. 31,675	15%	5
Ichthyol	free	561
ammonium, T. D. 30,315, as ichthyol	free	561
sodium, as med. prep. T. D. 30,315	15%	5
Illipe nuts, as nuts, n. s. p. f. T. D. 33,511..per lb.	1 ct.	226
Imitation horsehair, see horsehair, artificial		319
mineral water, see mineral water		249
parchment paper, see paper		324
pearls and precious stones, see stones, precious.		357
Imogara, dried, as vegetables in natural state. T. D. 31,335		215
Immortelles, bleached or dyed. T. D. 31,524	60%	347
yellow, simply dried. T. D. 31,524	25%	210
Implements, agricultural, see agricultural implements		391
of persons emigrating to the U. S., see tools of trade		582
India malacca joints, see sticks		648
Indian madder, see madder		538
red	10%	55
India straw matting, see mattings		272
India rubber, articles in part of, see name of the article:		
cotton, or other vegetable fiber		254, 256, 262
flax, hemp, or ramie		278
horsehair, artificial or imitation		319
silk		316, 317, 318
silk, artificial or imitation		319
wool		292
crude and milk of	free	513
mfs. of, known as druggists' sundries	15%	368
mfs. of, n. s. p. f.	10%	368
mountings for smokers' articles. T. D. 32,396.	25%	369
recovered or reclaimed, as scrap. T. D. 31,544, 32,284	free	513
scrap or refuse fit only for re-mf.	free	513
vulcanized, known as "hard rubber," mfs. of, or of which it is the component material of c. v.	25%	369

		Par
Indigo, brominated or chlorinated. T. D. 33,192...	free	514
natural or synthetic, dry or suspended in water.	free	514
dyes, derived from	free	514
paste. T. D. 31,832	free	514
Indurated fiber ware, see fiber ware		355
Ingots, cogged, see steels		110, 613
copper, see copper		461
nickel, see nickel		155
platinum, see platinum		578
steel, see steels		110, 613
Ingrain carpets, see carpets		298, 299
Initials, cotton, as ornaments. T. D. 31,863.....	60%	358
paper, see paper		332
Ink	15%	37
powders	15%	37
Insects, dried, see drugs		27, 477
Insects' eggs, see eggs		478
Insertings of whatever yarns, threads, or filaments composed	60%	358
articles made wholly or in part of	60%	358
Instruments of persons emigrating to the U. S., see tools of trade		582
musical, see musical instruments		373
optical, see optical instruments		93
philosophical and scientific, for a society or institution, see society		573
surveying, see surveying instruments		94
Insulation, cork, see cork		340
Intarsia, wooden articles inlaid with metal. T. D. 32,529	15%	176
Integuments of animals, crude, dried, or salted for preservation only, and unmfd., n. s. p. f.	free	419
Intestines of animals, same as integuments		419
Inventions, models of, see models		551
Iodide of potassium, see potassium iodide		38
Iodine, crude, resublimed,	free	515
Iodoform	per lb. 15 cts.	38
Ipecac	free	516
Iridium, and native combinations of, with osmium, palladium, rhodium, ruthenium, or platinum		517
Iris Germanica bulbs	per M $10.00	210
Kaempferi bulbs	per M $10.00	210
Iron:		
anchors, see anchors		106
andirons, cast, see andirons		125
angles, see angles		104
anvils, see anvils		118
articles or wares, wholly or in c. v. of, n. s. p. f., not plated with gold or silver	20%	167

		Par
Iron:		
axle bars and planks, see axle		121
axles and forgings for, see axles		121
balls, antifriction, see balls		106
band, cut to lengths, or wholly or partly mfd. into hoops or ties, coated or not with paint or any other preparation, with or without buckles or fastenings, for baling cotton or any other commodity	free	509
galvanized or coated with zinc, spelter or other metals, or any alloy of those metals	15%	109
no article, n. s. p. f., wholly or partly mfd. from, shall pay a lower rate of duty than that imposed on the band iron from which it is made or of which it shall be the component thereof, of c. v.		115
n. s. p. f., wholly or partly mfd	10%	107
bar, rolled or hammered	5%	103
barrel hoops, see barrel hoops		107
bars: cold rolled, cold drawn, cold hammered, n. s. p. f.	10%	113
polished in any way in addition to the ordinary process of hot rolling or hammering, n. s. p. f.	10%	113
beams, deck beams, and bulb beams, see beams		104
bearings: ball, roller, see ball and roller bearings		106
blacksmith's hammers, tongs, and sledges, see blacksmith's		122
boiler	12%	105
boilers enamel-lined. T. D. 32,645	20%	167
bolts and bolt blanks, see bolts		123
brads, see brads		554
buckles, belt, trouser, and waistcoat, see buckles		151
car-truck channels, see channels		104
cast-iron:		
andirons, see andirons		125
castings, wholly of cast iron	10%	125
castings, or plates which have been chiseled, drilled, machined, or otherwise advanced in condition by processes or operations subsequent to the casting process, but not made up into articles or finished machine parts	10%	125
of malleable iron, n. s. p. f.	10%	125
hatters' irons, see hatters' irons		125
hollow ware, see hollow ware		125
pipe of every description	10%	125
plates	10%	125
sad irons, see sad irons		125

		Par
Iron:		
stove plates	10%	125
tailors' irons, see tailors' irons		125
vessels wholly of cast iron	10%	125
chain or chains, see chains		126
channels, see channels		104
chromate of, or chromic ore	free	449
clasps	15%	151
columns or parts or sections of, see columns		104
crowbars, see crowbars		122
deck beams, see beams		104
discoloration, see iron, rust		116
dross or residuum from burnt pyrites	free	518
fasteners, snap, see fasteners		151
fishplates, railway, see fishplates		108
forgings, see forgings		106
flues, see flues		127
forms, building, see forms		104
frames, see frames		104
girders, see girders		104
grit, see abrasives		112
hammered, bars or shapes of, n. s. p. f.	5%	103
hammers, blacksmith's, see blacksmith's		122
hinges and hinge blanks, see hinges		123
horseshoe nails, see nails		554
in blooms, in loops, in pigs, in slabs, kentledge, n. s. p. f.	free	518
in other forms less finished than iron bars and more advanced than pig iron, except castings, n. s. p. f.	free	518
hoop, same as iron, band		107, 109, 115, 509
joists, see joists		104
mfs. of n. s. p. f., same as articles of		167
muckbars, rolled or hammered	5%	103
nail rods, horseshoe	free	554
nails: cut, hob, horseshoe, wrought iron, wire, see nails		554
nut locks, spiral, see locks		123
nuts and nut blanks, see nuts		123
ore, including manganiferous iron ore	free	518
oxide of, n. s. p. f.	10%	55
oxide of, as a color, see hematite		
parasol ribs and stretchers, see parasol		141
pins, see pins		158
pipes, see pipes		127
plate, boiler or other, n. s. p. f.	12%	105

		Par
Iron:		
plate, no article n. s. p. f. wholly or partly mfd. from shall pay a lower rate of duty than the plate iron from which it is made or of which it shall be the component material of c. v.		109 115
plates, see iron sheets		109
posts, or parts or sections of, see posts		104
rails, flat, punched	free	587
rails, T, see iron T rails		587
railway bars	free	587
railway fishplates, see fishplates		108
rivets, see rivets		138
rods, flat, up to six inches in width, ready to be drawn or rolled into wire or strips	10%	113
rods, n. s. p. f., see wire rods		113
rolled, bars or shapes of, n. s. p. f.	5%	103
round, in coils or rods. T. D. 30,741, n. s. p. f.	5%	103
rust, no allowance or reduction of duties for partial loss in consequence of, or in consequence of discoloration, shall be made upon any description of iron, or upon any article wholly or partly mfd. of iron, or upon any mfs. of iron		116
sand, see abrasives		112
sashes, see sashes		104
scrap. T. D. 32,464	free	518
But nothing shall be deemed scrap iron except second-hand or waste or refuse iron fit only to be remfd.		518
screws, see screws		140
scroll, galvanized, or coated with zinc, spelter or other metals, or any alloy of those metals.	15%	109
scroll, n. s. p. f.	10%	107
scroll, no article n. s. p. f. made from shall pay a lower rate of duty than that imposed on the scroll iron of which it shall be the component thereof of c. v.		115
shapes of, rolled or hammered, n. s. p. f.	5%	103
shapes, structural, see shapes		104
sheets, common or black, of whatever dimensions, whether plain, corrugated, or crimped, cut or sheared to shape or otherwise, or unsheared	12%	105
sheets or plates:		
blued	15%	109
brightened	15%	109
cold hammered	15%	109
cold rolled, smoothed only, not polished	15%	109
galvanized, or coated with zinc, spelter or other metals, or any alloy of those metals	15%	109

		Par
Iron:		
pickled or cleaned by acid or by any other material or process	15%	109
polished, planished, or glanced, by whatever name designated	15%	109
polished by any process to such perfected surface finish or polish better than the grade of cold rolled, smoothed only	15%	109
tempered	15%	109
with layers of other metal or metals imposed thereon by forging, hammering, rolling or welding	15%	109
of, or of taggers iron, coated with tin or lead, or with a mixture of which these metals, or either of them is a component part, by the dipping or any other process, and commercially known as tin plates, terne plates, and taggers tin	15%	109
no article, n. s. p. f., made from, shall pay a lower rate of duty than that imposed on the sheet iron of which it shall be the component thereof of, c. v.		115
shoes, horse, mule, or ox, see shoes		554
shot, see abrasives		112
skelp, sheared or rolled in grooves, or otherwise	12%	105
sledges, blacksmith's, see blacksmith's		122
snap fasteners, see fasteners		151
spiegeleisen	free	518
spikes, see spikes		554
splice bars, see bars		108
sprigs, see sprigs		554
square, rolled or hammered	5%	103
staples, wire, see staples		554
stays, see stays		127
strips, galvanized, or coated with zinc, spelter, or other metals, or any alloy of those metals	15%	109
strips, n. s. p. f.	12%	105
structural shapes, see shapes, structural		104
sulphate of	free	462
sulphuret of, in its natural state, containing in excess of 25% of sulphur	free	617
tacks, cut, see tacks		554
T rails	free	587
TT	10%	104
tanks, cylindrical or tubular, see vessels		127
tires, locomotive, car, or other railway tires, see tires		142
tongs, blacksmith's, see blacksmith's		122
track tools, see tools		122
tubes, see tubes		127
umbrella ribs and stretchers, see umbrella		141
vessels, cylindrical or tubular, see vessels		127

		Par
Iron:		
washers and lock washers, see washers		123
wedges, see wedges		122
wheels for railway purposes, see wheels		142
wire, see wire		114, 645
wire rods, see wire rods		113
wrought	free	518
Ischerogeno, T. D. 26,538, as alcoholic medicinal compound		16
Isinglass	25%	34
Isolepis grass, prepared and preserved. T. D. 33,055	60%	347
Istle binding twine, see twine		415
cables, cordage, see cables and cordage		268
dressed, dyed or combed	20%	285
lariats. T. D. 30,944	per lb. ½ ct.	268
not dressed or mfd., see grasses and fibers		497
Italian cloths, wholly or in c. v. of wool, see wool.		290
Ivory:		
button molds, button blank, buttons, collar buttons, cuff buttons, see button and buttons		339
mfs. of or of which ivory is the component material of c. v., n. s. p. f.	35%	369
nuts, same as tagua nuts		620
studs, see studs		339
tusks in their natural state, or cut vertically across the grain only, with the bark left intact	20%	369
vegetable, buttons of, see buttons		339
vegetable, mfs. of, same as of ivory		369
Ivy root, not further advanced than cut into blocks suitable for the articles into which they are intended to be converted	10%	168

J

		Par
Jacquard designs on ruled paper or cut on Jacquard cards, see paper		328
figured mfs. of cotton, see cotton		258
figured upholstery goods, see upholstery goods.		258
Jade, as a precious stone. T. D. 29,624		357
Jalap	free	519
Jams, fruit, as sweetmeats. T. D. 28,428	20%	217
Japan, see varnishes		58
matting, see mattings		272
paper and imitation, see paper, writing		326
Jars, glass, see glass		83
Jasmine or Jasimine oil, see oils		46
Jasper, as precious stone. T. D. 29,837		357
Jatropha nuts, as drugs. T. D. 24,533	free	477
Jellies of all kinds	20%	217
Jet mfd. into articles, or articles of which jet is the component material of c. v.	45%	98
unmfd.	free	520
imitation, set in base metal, according to material of c. v. T. D. 31,506.		
imitation, as glass or paste. T. D. 31,842	30%	95
Jewel boxes, see leather and parchment		360
Jewelry:		
commonly or commercially so known, valued above 20 cts. per doz. pieces;		
chain, rope, curb, cable, and fancy patterns of, not exceeding ½ inch in diameter, width, or thickness, and valued above 30 cts. per yard;		
articles, designed to be worn on apparel, or carried on or about or attached to the person, such as and including buckles, card cases, chains, cigar cases, cigar cutters, cigar holders, cigarette cases, cigarette holders, coin holders, collar, cuff, and dress buttons, combs, match boxes, mesh bags and purses, millinery, military, and hair ornaments, pins, powder cases, stamp cases, vanity cases, and like articles, valued above 20 cts. per doz. pieces;		
all the foregoing and parts thereof, finished or partly finished, composed of metal, whether or not enameled, washed, covered,		

		Par
Jewelry, *continued:*		
or plated, including rolled gold plate, and whether or not set with precious or semi-precious stones, pearls, cameos, coral, or amber, or with imitation precious stones or imitation pearls. T. D. 32,366, 32,457, 32,572, 32,573, 32,575	60%	356
stampings, galleries, mesh, and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the manufacture of any of the foregoing articles in this paragraph	50%	356
Jewels for use in the mf. of watches, clocks, or meters	10%	161
Joints, india malacca, see sticks, wood		648
Joists, iron or steel	10%	104
Joss stick or joss light	free	521
Juanacosta, a cabinet wood. T. D. 32,149		169 648
Jubes, drugs, chemicals, medicinal and similar substances imported in the form of, see drugs		17
Juglandium oil, see oils		561
Juice: cherry, prune, fruit, n. s. p. f. containing no alcohol or not more than 18% of alcohol, per gall.	70 cts.	247
containing more than 18% of alcohol, 70 cts. gal. and $2.07 per proof gallon on the alcohol contained therein		247
fruit, concentrated, as fruit juice. T. D. 29,812		247
lemon, lime, sour orange, containing not more than 2% of alcohol. D. L., Nov. 24, 1909	free	532
pineapple, carbonated, as a beverage containing not more than 2% of alcohol. T. D. 32,031		248
Juniper oil, see oils		46
Juniperus virginiana, same as red cedar		648
Junk, old	free	522
Jute, and jute butts, not dressed or mfd., see grasses and fibers		497
bags or sacks, made from plain woven fabrics of single jute yarns, not dyed, colored, stained, painted, printed or bleached	10%	281
carpets and carpeting, see carpets		273
fabrics, plain woven, of single jute yarns, by whatever name known, bleached, dyed, colored, stained, painted, printed, or rendered non-inflammable by any process	10%	279

		Par
Jute:		
not bleached, dyed, colored, stained, printed or rendered non-inflammable by any process	free	408
waste of, suitable for the mf. of paper	free	408
hydraulic hose, see hose		274
mfs. of., as mf. of vegetable fiber	35%	284
mats, rugs, } see mats and rugs		273
sacks, see jute bags		281
waste, used chiefly for paper making	free	566
yarns, single, not finer than 5 lea or number	15%	267
finer than 5 lea or number	20%	267
n. s. p. f.	20%	267

K

		Par
Kainite	free	525
Kale seed, see seeds		212
Kalkspar, ground. T. D. 23,028	20%	81
Kali solution, caustic potash in solution, as hydrate of potash. T. D. 29,644		580
Kapok, as fibrous vegetable substance, n. s. p. f.	free	497
Kakemonos, wall decorations painted, as paintings. T. D. 29,464	15%	376
Kaolin	per ton $1.25	76
Kauri gum, see gum		500
Keene's cement, see cement		74
Kelp	free	523
Kentledge, see iron		518
Kernels:		
apricot, peach, } see apricot and peach		223
palm nut, see palm nut		557
Kerosene	free	561
mantles, see mantles		154
Kettles, iron, double, inner enameled, for chemical purposes. T. D. 31,070	25%	134
Kieselguhr, as unwrought earth	per ton 50 cts.	76
Kieserite	free	524
Kindling wood	free	647
Kirschwasser, per proof gallon, subject to the restrictions imposed on spirituous liquors in pars. 238 and 244	$2.60	240
Kitchen knives, see knives with fixed blades		130
utensils, see hollow ware		134
Kittpulver, as cement, 31,727, 31,940	10%	74
Kittul, as fibrous vegetable substance, n. s. p. f.	free	497
Knit articles, wool, see wearing apparel		291
Knit fabrics, wool, see wool		288
goods, silk, see wearing apparel		317
Knitting needles, see needles		135
Knives (see table, p. 231):		
combination knife and fork. T. D. 32,061		128
combination knife and letter opener, as knives with folding blades. T. D. 32,562		128
corn, with fixed blades. T. D. 31,335	20%	167
cuticle, so-called, really scalpels and surgical instruments. T. D. 31,352	20%	167
dentists'. T. D. 32,346	20%	167
Kochi ware, see earthenware		79
Kohlenstifte, as mf. carbon, n. s. p. f. T. D. 32584	20%	81

KNIVES WITH FOLDING BLADES, RAZORS, ERASERS, AND PARTS.

Par. 128.—Penknives, pocketknives, clasp knives, pruning knives, budding knives, erasers, manicure knives, and all knives by whatever name known, including such as are denominatively mentioned in this section, which have folding or other than fixed blades or attachments, and razors, all the foregoing, whether assembled but not fully finished or finished;	Valued at not more than $1.00 per dozen, 35%	Valued at more than $1.00 per dozen, 55%	Provided further, That all articles specified in this paragraph shall, when imported, have the name of the maker or purchaser and beneath the same the name of the country of origin die-sunk conspicuously and indelibly on the blade, shank, or tang of at least one or, if practicable, each and every blade thereof.
	Provided, That blades, handles, or other parts of any of the foregoing knives, razors, or erasers, shall be dutiable at not less than the rate herein imposed upon the knives, razors, and erasers, of which they are parts.		
SCISSORS AND SHEARS, AND BLADES.			
Scissors and shears, and blades for the same, finished or unfinished,	30%		

KNIVES WITH FIXED BLADES OR ATTACHMENTS.

Par. 130.—Table, butchers', carving, cooks', hunting, kitchen, bread, butter, vegetable, fruit, cheese, carpenters', bench, curriers', drawing, farriers', fleshing, hay, tanners', plumbers', painters', palette, artists', and shoe knives, forks and steels, finished or unfinished,	without handles, 25%	Provided, That all the articles specified in this paragraph, when imported, shall have the name of the maker or purchaser, and beneath the same the name of the country of origin indelibly stamped or branded thereon in a place that shall not be covered thereafter.
	with handles, 30%	

		Par
Kohl-rabi seed, see seeds		212
Konjak flour. T. D. 31,053	15%	385
Konnyakŭ flour. T. D. 31,478	15%	385
Kreide, as ground gypsum. T. D. 29,464	10%	74
Kresol, same as cresol		452
Kromoline, a grease or oil used for stuffing leather. T. D. 31,743	free	498
Kryolith	free	468
Kryptol, as article composed of carbon. T. D. 26, 604	20%	81
Kumala, vegetable extract used in dyeing...per lb.	⅜ ct.	30
Kyanite	free	525

L

		Par
Label cloth, T. D. 16,836, as cotton cloth filled or coated	25%	254
Labels:		
celluloid, T. D. 11,045, as finished articles of pyroxylin	40%	25
cotton, with initials, T. D. 26,006, as embroidered articles	60%	358
cotton, c. v., for garments or other articles	25%	262
lithographically printed, see litho. labels		325
paper, metal fasteners, T. D. 28,967, as metal mf.	20%	167
paper, printed, T. D. 31,813, as printed matter	15%	329
silk, T. D. 25,199, as silk mf.	45%	318
vegetable fiber, c. v., for garments or other articles	25%	262
Lab powder, T. D. 29,442, as rennets, raw or prepared	free	588
Labdanum, same as drugs. Coll. N. Y.		27 477
Lac dye, crude, button, seed, shell, stick	free	526
spirits, T. D. 12,953, as salts of tin	10%	65
Lace articles, of whatever yarns, threads or filaments composed	60%	358
articles or fabrics, wholly or in part of lace or of imitation lace of any kind	60%	358
window curtains, made on the Nottingham lace curtain machine, see Nottingham		265
window curtains, n. s. p. f., of whatever yarns, threads, or filaments composed	60%	358
window curtains made partly on Nottingham machine and partly on other machine, T. D. 24,263, same as lace window curtains, n. s. p. f.	60%	358
Laces:		
automobile	60%	358
carriage	60%	358
coach	60%	358
n. s. p. f., of whatever yarns, threads, or filaments composed	60%	358
shoe, leather, finished or unfinished	free	530
straw, chip, grass, palm leaf, willow, osier, rattan, real horsehair, Cuba bark, or Manila hemp, suitable for making or ornamenting hats, same as braids for hats		335

		Par
Lacings:		
boot, corset, and shoe, cotton or other vegetable fiber, c. v.	25%	262
corset, cotton braid and metal tags, cotton c. v. T. D. 31,727, as cotton corset lacings	25%	262
corset, silk braids and metal ends, T. D. 31,727, as silk braids	60%	358
Lacoline, a shellac substitute, T. D. 28,351, as n. e. m. a.	15%	385
Lacquer, T. D. 6,901, as spirit varnish, per gall. $1.32 and	15%	58
Lacterene	free	527
Lacteous farina, T. D. 6,926, as n. e. m. a.	15%	385
food, T. D. 7,082, as n. e. m. a.	15%	385
Lactic acid, see acids		1
ferment, T. D. 26,862, as n. e. mf.	15%	385
Lactophenin, T. D. 21,591, as a medicinal preparation	15%	5
Lactuarium, crude, T. D. 11,970, as crude drug	free	477
Ladder tapes, as cotton fabrics with fast edges not exceeding twelve inches in width	25%	262
Ladles, wire, T. D. 32,823, as wire articles	15%	114
Lags, T. D. 29,119, as card clothing		124
Lahn:		
wholly or in c. v. of gold, silver, or other metal	6%	150
beltings, see beltings		150
ribbons, see ribbons		150
toys, see toys		150
fabrics, or other articles, wholly or in c. v. of lahn, or lahn and india rubber, n. s. p. f.	40%	150
wound around cotton thread, T. D. 12,997, as metal thread	25%	150
Lakes, color, see color		63
Lamb:		
fresh, see meats		545
skin boas, as fur wearing apparel	50%	348
skin muffs, see muffs		
skins, dressed and finished, suitable for making gloves, T. D. 31,550, as glove leather	10%	359
skins, temporarily sewn into forms of linings, T. D. 31,681, as mfrs. of fur, prepared for use as material	40%	348
skins, with wool on, exclusively for fur purposes, T. D. 31,318, as fur skins, undressed	free	491
Lambeth rope, T. D. 9,187, as cotton mf.	30%	266
Lame:		
wholly or in c. v. of gold, silver, or other metal.	6%	150
beltings, see beltings		150
ribbons, see ribbons		150
toys, see toys		150
fabrics, or other articles, wholly or in c. v. of lame or lame and india rubber, n. s. p. f.	40%	150

		Par
Lametta ornaments and garlands, T. D. 27,550, as articles c. v. of metal threads	40%	150
Lampblack:		
dry or ground in or mixed with oil or water..	15%	53
Lamp burners, steel enameled with vitreous glasses, T. D. 33,050, as hollow ware	25%	134
burners for inverted lights, including divers parts, T. D. 33,508, as metal mf.	20%	167
shades, bamboo, wood, straw, or composition of wood, T. D. 32,770, as shades n. s. p. f...	20%	175
if stained, dyed, painted, printed, polished, grained or creosoted	25%	175
trimmers, T. D. 29,313, as scissors	30%	128
wicking, woven, braided, or twisted, cotton or vegetable fiber, c. v.	25%	262
Lamps:		
electric arc, lamp with globe, T. D. 33,263, entireties, as metal mf.	20%	167
glass oil, with metal burners, and blown glass globes, T. D. 32,751, as glassware, blown.	45%	84
fringes, beaded, T. D. 27,454, as beaded articles	50%	333
incandescent electric light, with or without filaments	30%	95
metal, with mantles, burners, and chimneys, T. D. 31,478, entireties as metal mf.	20%	167
miners' safety, see miners' rescue appliances.		550
for toy magic lanterns, T. D. 31,455, as parts of toys	35%	342
composed of: cream-colored ware, crockery ware, earthenware, semi-porcelain earthenware, stoneware, and white granite, see earthenware		79
composed of: bisque ware, china, parian ware, and porcelain, see chinaware		80
Lancets, T. D. 5,011, as metal mf.	20%	167
Lancewood boards, planks, deals, and other sawed forms, see wood, cabinet sawed		169
in the log, see wood, cabinet, in the log		648
Land fowls, n. s. p. f.	free	416
Lanolin ..... per lb.	1 ct.	44
Lanterns:		
collapsible, suitable for decorating verandas, etc., metal c. v., T. D. 31,675, as metal mf.	20%	167
Japanese, dressed limestone, T. D. 30,690, as limestone dressed	25%	99

		Par
Lanterns:		
small, commercially known as toys, T. D. 23,910, as toys	35%	342
Lapis:		
calimaris, as calamine	10%	162
infernalis, as salts of silver	10%	65
lazuli, T. D. 29,624, as precious stones		357
tutia, as oxide of zinc, ground dry	10%	61
tutia, as oxide of zinc, ground in or mixed with oil or water	15%	61
Lappets, cotton, T. D. 15,044, as cotton cloth		252
Lappings, T. D. 32,851, are dutiable according to component material of c. v.		
Laps, cotton card, see card laps		250
Lard	free	528
compounds	free	528
substitutes	free	528
Larding pins, T. D. 12,976, as metal mf.	20%	167
Lariats, rawhide, T. D. 4,751, as hide rope	free	505
istle, T. D. 30,944, as cordage ....per lb.	½ ct.	268
Larkspur, plants, as nursery stock	15%	211
seed, same as crude drug	free	477
Laroyenne solution, ctg. no alcohol, T. D. 30,234, as med. preparation	15%	5
alcoholic, as alcoholic compound		16
Last blocks, see blocks		647
Lastings, button forms of, see button forms		338
Lasurfirness Ia, ctg. alcohol, T. D. 31,395, as alcoholfc compound		16
Latch needles, see needles		135
Laths, wood, n. s. p. f.	free	647
Lathyrus seeds, T. D. 15,162, as seeds, n. s. p. f., per lb.	5 cts.	212
Latten brass, old, fit only for remanufacture	free	430
Lattones, T. D. 31,237, as furs undressed	free	491
Laudanum	60%	47
Laurel:		
berries, natural drugs, same as drugs n. s. p. f.		27, 477
leaves, dried, T. D. 24,173, as crude drugs	free	477
oils, see oils		
root, unmfd., or not further advanced than cut into blocks suitable for the articles into which they are intended to be converted	10%	168
seedlings, T. D. 28,983, as evergreen shrubs	15%	211
Lava:		
linings, for chimneys, T. D. 33,123, as building stone hewn or dressed	25%	99
suitable for use as monumental or building stone, n. s. p. f., hewn, dressed or polished, or otherwise mfd.	25%	99
unmfd., or not dressed, hewn, or polished, per cu. ft.	3 cts.	99
tips for burners	15%	82

		Par
Lava:		
unmanufactured	free	529
stone, fitted to drums for grinding pulp, T. D. 33,390, as earthy or mineral substance...		81
stone, dressed, not fit for or designed for use as monumental or building stone, T. D. 33,390, as earthy or mineral substance		81
Lavender:		
extracts, T. D. 7,369, as perfumery, ctg. alcohol		48
flowers same as drugs		27 477
oil, see oils		46
water, alcoholic, T. D. 7,369, as perfumery, ctg. alcohol		48
water, non-alcoholic, T. D. 1,776, as cosmetics..	60%	48
Lawn sand, T. D. 28,889, as sand, crude or unmfd. n. s. p. f.	free	614
Lead:		
articles or wares, n. s. p. f. wholly or in c. v. of lead, but not plated with gold or silver, and whether partly or wholly mfd.	20%	167
acetate of, brown, gray or yellow.....per lb.	1 ct.	57
acetate of, white .....per lb.	1¼ cts.	57
alloyed, T. D. 6,786, as lead in pigs, on the lead contained therein	25%	153
bars, on the lead contained therein	25%	153
buckles, used in the mfr. of white lead, T. D. 27,540, as lead in forms, on the lead contained therein	25%	153
bullion, see bullion		153
chloride of, as compound of lead	20%	57
chromate of, in pulp, dry or ground in, or mixed with oil or water	20%	54
compounds, n. s. p. f.	20%	57
dross, on the lead contained therein	25%	153
dross, composed of various metals, T. D. 32,333, as metals unwrought	10%	154
glass bottles, see glass bottles		83
glaziers, on the lead contained therein	25%	153
grids, T. D. 27,358, as lead in forms, on the lead contained therein	25%	153
hard metal, T. D. 3,591, as lead in pigs, on the lead contained therein	25%	153
in silver ore is dutiable, T. D. 29,449		
in any form, n. s. p. f., on the lead contained therein	25%	153
linoleate, T. D. 28,361, as compound of lead...	20%	54
litharge, see litharge		56
matte, T. D. 32,439, on the lead contents, per lb.	¾ ct.	152
nitrate of .....per lb.	1¼ cts.	57
old refuse, run into blocks and bars, on the lead contained therein	25%	153

		Par
Lead:		
old scrap, fit only for remanufacture, on the lead contained therein	25%	153
pellets, for air rifles, T. D. 33,677, as lead mf.	20%	167
pencils, see pencils		378
pigs, on the lead contained therein	25%	153
pipe, on the lead contained therein	25%	153
pigments, see pigments		56
red, dry or in pulp, and ground or mixed with oil or water, n. s. p. f.	25%	56
sheets, on the lead contained therein	25%	153
shot, on the lead contained therein	25%	153
sugar of, T. D. 411, as acetate of lead		57
tannate, as compound of lead	20%	57
white, dry or in pulp, and ground or mixed with oil or water, n. s. p. f.	25%	56
wire, on the lead contained therein	25%	153
Lead-bearing ores, of all kinds, containing more than 3% of lead, on the lead contained therein,	per lb. ¾ ct.	152

Provided, That on all importations of lead-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper customs officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph.

Leads for pencils, see pencil, leads		379
Leaf aluminum		146
bronze or Dutch metal		146
gold		148
silver		149
See specific materials.		
Leakage allowance on wines, liquors, cordials, or distilled spirits, note proviso to paragraph		244

		Par
Leather:		
bags,		
baskets,		
belts,		
card cases,		
jewel-boxes,		
pocketbooks,		
portfolios,		
satchels, and		
other boxes and cases, wholly of or in c. v. of leather, not jewelry, n. s. p. f.	30%	360
any of the foregoing permanently fitted and furnished with traveling, bottle, drinking, dining or luncheon and other sets	35%	360
1. *Set.* The term "set," as used in par. 360, is employed therein in its popular rather than its strict etymological sense, and it is properly to be taken as meaning two or more articles. T. D. 33,849.		
2. *Traveling set.* Any combination of toilet articles comes within the definition of "traveling set," provided they are made up to be carried by the traveler and are designed for the toilet or for the care of his person or clothing while traveling. Articles not so designed are not traveling sets. T. D. 33,489.		
automobile treads, T. D. 33,033, as leather mf.	30%	360
apron, as leather, n. s. p. f.	free	530
belting of, T. D. 6,937, as leather mf.	30%	360
belting, as leather, n. s. p. f.	free	530
bend, as leather, n. s. p. f.	free	530
board	free	530
book backs, T. D. 33,034, as leather mf.	30%	360
boots, see boots		530
buff, as leather, n. s. p. f.	free	530
cases and fittings, invoiced and packed separately, having numbers by which they can be readily assembled, T. D. 31,236, as permanently fitted and furnished	35%	360
chamois skins	15%	359
cloth, T. D. 29,262, as water-proof cloth, cotton	25%	254
compressed	free	530
cut into shoe uppers or vamps or other forms suitable for conversion into boots or shoes	free	530
embossed, as leather, n. s. p. f.	free	530
glove	10%	359
gloves, see gloves, leather		361 to 365
grain, as leather, n. s. p. f.	free	530
harness, as leather, n. s. p. f.	free	530
hat sweats, T. D. 32,360, as leather mf.	30%	360

		Par
Leather:		
horsehide, as leather, n. s. p. f.	free	530
manufactures, or leather cv., n. s. p. f.	30%	360
n. s. p. f.	free	530
old belting and laces for same, T. D. 32,274, as leather mf.	30%	360
patent, as leather n. s. p. f.	free	530
permeated with other substances, for mechanical purposes, T. D. 29,998, as leather n. s. p. f.	free	530
pianoforte and pianoforte action	10%	359
picker straps, T. D. 32,908, as leather mf.	30%	360
roller covers, T. D. 32,965, as leather mf.	30%	360
rough, as leather, n. s. p. f.	free	530
scrap or shavings, which in the condition as imported are capable of use as leather, should be assessed at the same rate as that chargeable on the leather from which cut. T. D. 31,806, T. D. 32,613		
shoe laces, see laces		530
shoes, see shoes		530
skins for morocco, as leather n. s. p. f.	free	530
sole, as leather, n. s. p. f.	free	530
strips, known as clutch leather, T. D. 32,329, as leather mf.	30%	360
upholstery, enameled	10%	359
walrus, as leather n. s. p. f.	free	530
whips, sold by department stores, as toys, T. D. 32,274, as leather mf.	30%	360
Leaves:		
adiantum formosum, and areca, prepared or preserved, T. D. 33,594, as ornamental leaves	60%	347
artificial and ornamental, and stems or parts thereof, of whatever material composed, n. s. p. f., and all articles, n. s. p. f., composed wholly or in c. v. of any of the leaves	60%	347
buchu, see buchu leaves		39
coca, see coca leaves		39
cocoa or cacao, see cocoa leaves		456
extract of, T. D. 29,119, as an odoriferous or aromatic substance	20%	49
for ornamenting cakes, T. D. 33,409, as ornamental leaves	60%	347
grape, preserved in brine, T. D. 25,110, as drugs advanced	10%	27
herb, see herbs		235
in alcohol, T. D. 25,289, as alcoholic compound		16
marshmallow, see marshmallow		544
ornamental, same as leaves, artificial		347
pickled, T. D. 29,288, as vegetables, pickled	25%	200
preserved, treated to prevent decomposition T. D. 29,853, as ornamental leaves, n. s. p. f.	60%	347

		Par
Leaves:		
sage, see sage		235
which are natural drugs, not edible, same as drugs		27 477
Leeches	free	531
Lees, wine, see argols		8
Lemonade, see beverages ctg. no alcohol		248
Lemon:		
grass oil, see oils		46
juice, see juice		532
oil, see oils		46
peel, dried by exposure to the atmosphere, T. D. 22,041, as lemon peel not dried	free	563
peel, preserved, candied, or dried .....per lb.	1 ct.	221
peel, not preserved, candied or dried	free	563
peel in brine, T. D. 27,513, as lemon peel not preserved	free	563
squash, T. D. 33,263, as fruit, syrup		247
Lemons:		
boxes, barrels, or other articles containing, see fruit, boxes		172
cut in two, in brine, T. D. 24,567, as fruits in brine	free	448
in bulk .....½ ct. lb.		220
in packages of a capacity:		
of 1¼ cu. ft. or less.....per package	18 cts.	220
exceeding 1¼ cu. ft. and not exceeding 2½ cu. ft. .....per package	35 cts.	220
exceeding 2½ cu. ft. and not exceeding 5 cu. ft. .....per package	70 cts.	220
exceeding 5 cu. ft. .....per lb.	½ ct.	220
Leno cloth, T. D. 23,753, as cotton cloth		252
Lenses, coquill glasses, ground and polished, wholly or partly mfd.	25%	92
of glass or pebble, molded or pressed, or ground and polished to a spherical, cylindrical, or prismatic form, wholly, or partly mfd.....	25%	92
not philosophical instruments, T. D. 10,404.		
objective, T. D. 11,323, as photographic lenses.		
paste, imitations of rock crystal, less than 1 inch in dimensions, T. D. 26,540, as imitation precious stones	20%	357
exceeding 1 inch in dimensions, T. D. 26,541, as mfrs. paste	30%	95
photographic, and frames and mountings for the same	25%	94
plano glasses, ground and polished, wholly or partly mfd.	25%	92
projection, and frames and mounting for the same	25%	94

		Par
Lentils, n. s. p. f. .....per bushel of 60 lbs.	25 cts.	197
hulled and split, T. D. 33,348, as vegetables, cut, sliced, etc.	25%	200
split, decorticated, T. D. 32,884, as vegetables, cut, sliced, etc.	25%	200
Lentiscum or lentiscus leaves, T. D. 25,786, as articles in crude state for dyeing or tanning....	free	624
Leras solution, T. D. 30,234, as a non-alc. med. preparation	15%	5
Letter-copying books, wholly or partly mfd., paper, c. v.	30%	323
Letter opener and knife combined, with folding blade, T. D. 31,866, see knives with folding blades		128
Lettuce seed, as seeds n. s. p. f.....per lb.	5 cts.	212
Leucite, T. D. 29,159, as n. e. m. a.	15%	385
Levant nut, as cocculus indicus	free	454
worm seed, same as drugs		27 477
Lever clock movements, see clocks		161
Libraries of persons or families from foreign countries, see effects		428
Library of Congress, books, engravings, photographs, etchings, bound or unbound, maps and charts, imported by authority or for the use of A. 331, C. R., T. D. 31,372 (A. 709-711 C. R.). Articles imported for and deposited in the Library of Congress for copyright purposes are "for the use of the Library of Congress." T. D. 14,171.	free	424
Lichens, edible, T. D. 27,892, as vegetables in the natural state	15%	215
not edible, same as drugs		27 477
Lichi, or lychee, nuts, T. D. 22,461, as nuts, n. s. p. f. .....per lb.	1 ct.	226
or lychee, canned, preserved, T. D. 23,645, as sweetmeats	20%	217
Licorice:		
extracts of .....per lb.	1 ct.	40
in pastes, in rolls, or in other forms .....per lb.	1 ct.	40
jubes, T. D. 26,117, as confectionery, but not less than	25%	17
pastilles, T. D. 29,298, as confectionery, but not less than	25%	17
pellets, T. D. 28,741, as confectionery, but not less than	25%	17
root .....per lb.	¼ ct.	39
wafers, T. D. 28,741, as confectionery, but not less than	25%	17

		Par
Life boats, and saving apparatus, specially imported by societies and institutions incorporated or established to encourage the saving of human life	free	533
Lighters, automatic, to light acetyline gas, T. D. 32,199, as metal mf.	20%	167
cigar, T. D. 33,223, as smokers' articles	50%	381
Lignaloe wood, T. D. 8,569, as crude drugs	free	477
Lignum vitæ, in the log, see wood cabinet in the log		648
boards, planks, deals and other sawed forms, see wood, cabinet, sawed		169
Lilies	25%	210
Lily bulbs or corms ..... per M	$5.00	210
bulbs, dried, T. D. 27,019, as vegetables in natural state	15%	215
flowers, dried, T. D. 30,944, as vegetables in natural state	15%	215
roots, dried and sliced, T. D. 31,788, as vegetables, cut, sliced, etc.	25%	200
Lily of the Valley, clumps ..... per M	$2.50	210
pips ..... per M	$1.00	210
Lime	5%	73
acetate of, as chemical salts	15%	5
bisulphate of, T. D. 13,071, as a chemical salt.	15%	5
borate of	free	429
cement, T. D. 31,727, as cement, n. s. p. f.	10%	74
chloride of ..... per lb.	1/10 ct.	12
citrate of ..... per lb.	1 ct.	41
glass bottles, see glass bottles		83
glycerophosphate, T. D. 29,535, chemical compound	15%	5
hydro-carbonate, same as whiting		60
juice, see juice		532
lactate of, T. D. 31,654, as chemical compound	15%	5
nitrogen	free	499
phosphate of, T. D. 7,764, as substance used for manures	free	499
phosphate of, medicinal, as medicinal preparation	15%	5
phosphuret of, or chemical salts	15%	5
powder, T. D. 32,035, as chemical mixture	15%	5
sulphate of, artificial	20%	51
sulphate of, undressed blocks, T. D. 26,319, as monumental stone, unmfd. ..... per cu. ft.	3 cts.	99
sulphate of, crude, ground or calcined, T. D. 2,159, as gypsum	10%	74
super-phosphate of, T. D. 7,764, as substance used for manures	free	499
Vienna, T. D. 23,213, see Vienna lime.		
Limes:		
boxes, barrels, or other articles containing, see fruit boxes		172
in brine, T. D. 26,317, as fruits in brine	free	488

		Par
Limes:		
in bulk and in packages, same as lemons		220
oil of, see oils		46
Limestone, suitable for use as monumental or building stone, n. s. p. f., hewn, dressed, or polished, or otherwise mfd.	25%	99
unmfd., or not dressed, hewn or polished, per cu. ft.	3 cts.	99
rock asphalt, see asphalt		534
unmanufactured, and not suitable for use as monumental or building stone, n. s. p. f.	free	614
vases, jardinières, stone balls, T. D. 31,450, as limestone, dressed, etc.	25%	99
Lincrusta walton, T. D. 15,964, as paper hangings	25%	328
Liniments, ctg. no alcohol, as med. preparations	15%	5
ctg. alcohol, see alcohol compounds		16
Line, dressed, see flax, hackled		485
of hemp, see hemp, hackled		485
Linings, coat, wholly or in c. v. of wool, see wool		290
fur, see fur mfs.		348
sleeve, silk striped, cotton or other vegetable fiber c. v., see sleeve linings		254
Linoleum:		
cement, as cement, n. s. p. f. Coll. N. Y.	10%	74
granite	30%	276
inlaid	35%	276
mats or rugs, same rate as provided for linoleum		276
oak plank	30%	276
plain, stamped, painted or printed	30%	276
Linotype composition, old and fit only to be remanufactured	free	637
machine, see machines		441
Linseed, see seeds		212
oil, raw, boiled or oxidized, see oils		46
Linters cotton, T. D. 31,277, as cotton	free	467
Liquors, containing spirits, n. s. p. f. per proof gall. (Subject to proviso par. 244)	$2.60	240
Liquor flavoring, T. D. 25,089, as alcoholic compound		16
Liquors, spirituous, same as spirits		237
coloring for	40%	26
imitations, see spirits		241
Listings of wood, T. D. 29,262, as kindling wood	free	647
Litharge	25%	56
Lithia salicylate, T. D. 21,591, as medicinal preparation	15%	5
Lithographer's stone, articles in c. v. of earthy or mineral substances. Coll. N. Y.		81
Lithographic pictures, calendars, cards, booklets, labels, flaps, cigar bands, placards, and other articles composed wholly or in c. v. of paper lithographically printed in whole or in part from stone, gelatin, metal, or other material		

			Par
Lithographic, *continued:*			
(except boxes, views of American scenery or objects, and music, and illustrations when forming a part of a periodical or newspaper or of bound or unbound books, accompanying the same, n. s. p. f. in this section), shall pay duty at the following rates:			
booklets, see booklets			325
books, for children's use, see books			325
decalcomanies, see decalcomanies			325
fashion magazines or periodicals, see magazines or periodicals			325
labels, flaps and cigar bands:			
	Labels & flaps.	*Cigar bands*	
printed in less than 8 colors (bronze printing to be counted as 2 colors), but not printed in whole or in part of metal leaf.	15 cts. lb.	20 cts. lb.	325
printed in 8 colors or more (bronze printing to be counted as 2 colors) but not printed in whole or in part of metal leaf...	20 cts. lb.	25 cts. lb.	325
printed in whole or in part of metal leaf	35 cts. lb.	40 cts. lb.	325
articles, all other (including pictures, calendars, cards, and placards):			
not exceeding 8/1,000 of an inch in thickness .....per lb.	15 cts.		325
exceeding 8/1,000 of an inch and not exceeding 20/1,000 of an inch in thickness and less than 35 sq. inches cutting size in dimension .....per lb.	5 cts.		325
exceeding 8/1,000 and not exceeding 20/1,000 of an inch in thickness and 35 sq. inches and over cutting size in dimension .....per lb.	7 cts.		325
exceeding 20/1,000 of an inch in thickness, ...per lb.	5 cts.		325
Providing, That in the case of articles hereinbefore specified the thickness which shall determine the rate of duty to be imposed shall be that of the thinnest lithographed material found in the article, but for the purpose of this paragraph the thickness of lithographs mounted or pasted upon paper, cardboard, or other material shall be the combined thickness of the lithograph and the foundation upon which it is mounted or pasted			325
plates of stone or other material, engraved, drawn, or prepared	25%		137
prints for the use of society or institution, see society			427

		Par
Lithographic:		
prints on canvas, T. D. 30,165, which shall have been printed more than 20 years at the date of importation	free	425
prints on cloth, T. D. 33,620, as cotton mfrs..	30%	266
stones, not engraved	free	535
stones, unfinished slabs for, T. D. 28,036, see stone		99
views of any landscape, scene, building, place, or locality in the U. S., see American views		329
The provision in par. 325, for pictures and other articles, composed wholly or in c. v. of paper lithographically printed in "whole or in part" is not limited to articles in c. v. of lithographically printed paper, but includes articles in c. v. of paper, if bearing lithographic printing. T. D. 32,124.		
Lithopone	15%	61
Lithyol, T. D. 32,767, as ichthyol oil	free	561
Litmus prepared or not prepared	free	536
Lizards, dried, T. D. 27,496, same as crude drugs..	free	477
Loadstones	free	537
Lobsters	free	598
canned or preserved, T. D. 27,791	free	598
Lock washers, see washers		123
Locks, gun, as parts of guns and rifles		132 133
spiral nut, iron or steel	30%	123
Locomotives, steam	15%	165
tires, iron or steel, or part thereof, wholly or partly mfd.	20%	142
Locust bean meal, T. D. 13,078, as n. e. m. a.	15%	385
beans, same as St. John's bread		595
Log lines, T. D. 9,307, same as cordage		268
Logs, cabinet woods, see wood, cabinet, in the log		648
natural drugs, see drugs		477
round, unmfd., hewn or sawed, sided or squared	free	647
Logwood, used expressly for dyeing or tanning...	free	624
extracts and decoctions, not ctg. alcohol and not medicinal ....per lb.	⅜ ct.	30
London purple	free	569
Longans, Chinese, unshelled, T. D. 23,985, as nuts of all kinds ....per lb.	1 ct.	226
Chinese, pulpy, edible substance pressed into cakes, T. D. 23,985, as edible fruit dried, per lb.	1 ct.	217
Loofah, T. D. 24,962, crude vegetable substance...	free	552
sponges, T. D. 28,132, as vegetable fiber mf...	35%	284
Looking-glass plates, see glass plates silvered.....		89
Loom harness, cotton or other vegetable fiber c. v.	25%	262
pickers, rawhide, T. D. 16,105, as leather mf.	30%	360
Loop thread, cotton, T. D. 28,458, as cotton mf..	30%	266
Loops, iron, see iron		518
Loretin, T. D. 19,251, as a medicinal preparation..	15%	5

		Par
Lorgnettes, T. D. 12,552, as optical instruments...	35%	93
Lotus nuts T. D. 31,373, as seeds, n. s. p. f...per lb.	5 cts.	212
lily seeds, T. D. 32,681, as seeds n. s. p. f.,	5 cts. lb.	212
Loucoum, T. D. 28,036, as confectionery		180
Loupes, watchmakers', T. D. 11,374, optical instruments	35%	93
Lourdes water, T. D. 23,933, as crude mineral	free	549
Lozenges, chemicals, drugs, medicinal and similar substance, whether dutiable or free, imported in lozenges, shall be dutiable at not less than.	25%	17
throat, T. D. 29,050, as confectionery, but not less than	25%	17
vichy, T. D. 1,646, as a medicinal preparation	15%	5
Lumber:		
sawed boards,		
sawed deals,		
sawed planks and other lumber, not further advanced than sawed, planed and tongued and grooved	free	647
Lupin seeds, yellow, T. D. 31,589, as grass seeds...	free	595
Lupines, white, T. D. 27,244, as veg. in natural state	15%	215
Lupulin	50%	207
Lycetol, T. D. 21,591, as medicinal preparation....	15%	5
Lycopodium, T. D. 11,080, as crude drug	free	477
Lye of wood ashes	free	407
Lysidin, T. D. 17,626, as medicinal preparation...	15%	5
Lysol, T. D. 22,362, as a coal-tar preparation.....	15%	21

M

		Par
Macaroni and all similar preparations.....per lb.	1 ct.	191
Macbeth, pads, wood, c. v., T. D. 28,752, as wood mf.	15%	176
Mace:		
Bombay or wild, unground .....per lb.	18 cts.	235
Bombay or wild, ground.....per lb.	18 cts. and 20%	235
unground .....per lb.	8 cts.	235
ground .....per lb.	8 cts. and 20%	235
oil of, see oils		46
Machine blankets, or endless felts, T. D. 15,705, same as wool, mf. ..... (Effective Jan. 1, 1914)	35%	288
chains, see chains		126
tools, any machine operated by other than hand power which employs a tool for working on metal	15%	165
Machines:		
embroidering	25%	165
for making lace curtains, nets or nettings.....	25%	165
for the use and benefit of the blind exclusively	free	426
lace making	25%	165
linotype, in whole or in parts, including repair parts	free	441
sand-blast, in whole or in parts, including repair parts	free	441
sludge, in whole or in parts, including repair parts	free	441
sewing, in whole or in parts, including repair parts. (See note below)	free	441
typesetting, in whole or in parts, including repair parts	free	441
oil and tar spreading machines used in the construction and maintenance of roads and improving them by the use of road preservatives, in whole or in parts, including repair parts, see note below	free	441
thrashing, in whole or in parts, including repair parts	free	391

The term "sewing machine" covers the various styles of machines used to make a stitch which fastens together fabrics or materials for manufacturing purposes, and is not to be limited to such as are constructed for family or domestic sewing purposes. T. D. 31,623. Also see sewing machines.

		Par
Machinery:		
belting, cotton, see belting, cotton		262
for use in the mf. of sugar, in whole or in parts, including repair parts	free	391
imported for use in any mfg. establishment, not free, see tools of trade		582
shoe, in whole or in parts, including repair parts	free	441
n. s. p. f., as metal mf.	20%	167
Mackerel, as fish		216 483
Madder and Indian madder, extract of	free	538
ground or prepared	free	538
Magazines, fashion, printed in whole or in part by lithographic process or decorated by hand, per lb. 6 cts.		325
n. s. p. f., as printed matter	15%	329
Magic lantern slides, glass, see glass slides		92
lantern slides, T. D. 24,092, may be free as philosophical instruments		573
lantern slides, for toy magic lanterns, T. D. 31,455, as parts of toys	35%	342
lanterns, for exhibition purposes, T. D. 31,455, as optical instruments	35%	93
lanterns may be scientific instruments, T. D. 12,545,		
lanterns for the amusement of children, T. D. 32,681, as toys	35%	342
Magnesia:		
acetate of, as chemical salts	15%	5
bromide, as chemical salts	15%	5
calcined, per lb. 3½ cts.		42
carbonate of, precipitated, per lb. 1½ cts.		42
cement, T. D. 5,304, as cement	10%	74
chloride of, T. D. 18,007, as chemical salt	15%	5
citrate, T. D. 6,291, as chemical salt	15%	5
native mineral carbonate of, or magnesite	free	539
sulphate of, per lb. 1/10 ct.		42
rings, T. D. 32,094, as articles of earthy or mineral substances, not dec.	20%	81
Magnesite, crude or calcined, not purified	free	539
brick, see brick		71
Magnesium, and alloys of magnesium, m. c. v.	25%	144
chloride, T. D. 13,946, as a chemical salt	15%	5
powder, T. D. 31,654, as magnesium	25%	144
ribbon, T. D. 31,654, as metal mf.	20%	167
Magneto condensors, T. D. 31,070, covered copper wire c. v., as wire articles	15%	114
windings, T. D. 31,070, as mfrs. mica, c. v.	30%	77
Magnets, as manufactures of metal	20%	167
Mahaleb cherry, stocks, cuttings, or seedings of, see seedings		211
Mahogany boards, planks, deals, and other sawed forms, see wood, cabinet, sawed		169
in the log, see wood, cabinet, in the log		648

		Par
Maitrankessenz, alcoholic, T. D. 27,110, as an alc. compound		16
essenz, non-alc., T. D. 26,128, as flavoring extract, n. s. p. f.	20%	49
Maize	free	465
Majolica ware, as ornamented earthenware	40%	79
Malacca joints, India, see sticks		648
Malachite, T. D. 5,972, a crude mineral	free	549
paste imitations, T. D. 28,728, as imitation precious stones	20%	357
manufactures of, as articles wholly or in c. v. of semi-precious stones	45%	98
Malanges, T. D. 24,231, as vegetables in their natural state	15%	215
Malines, T. D. 31,255, as nets	60%	358
Mallein, T. D. 28,036, n. e. m. a.	15%	385
Malt:		
barley, see barley		189
extract, concentrated, T. D. 14,149, in casks,	per gall. 23 cts.	246
extract, fluid, in casks	per gall. 23 cts.	246
extract, fluid, in bottles or jugs	per gall. 45 cts.	246
extract, Johann Hoff's, T. D. 16,879, in bottles,	per gall. 45 cts.	246
extract, Loeflund's, in bottles, T. D. 32,269, as malt extract, fluid	per gall. 45 cts.	246
extract, solid or condensed	45%	246
roasted, T. D. 33,271, as barley malt,	per bush. of 34 lbs. 25 cts.	189
tropon, T. D. 30,047, as a med. preparation	15%	5
Malz, carmel, T. D. 33,271, as barley malt,	per bush. of 34 lbs. 25 cts.	189
farb, T. D. 33,271, as barley malt,	per bush. of 34 lbs. 25 cts.	189
Malz kaffee, T. D. 33,271, as barley malt,	per bush. of 34 lbs. 25 cts.	189
Mamoncillos, T. D. 8,595, Spanish limes, as fruit, green, ripe or dried, n. s. p. f.	free	488
Mana-blocks, incomplete pipe bowls, T. D. 16,977, as earthy or mineral substance not decorated	20%	81
Mandarine, T. D. 30,828, as a fruit oil, if ctg. no alcohol	20%	46
Mandolin picks, T. D. 28,833, as parts of musical instruments	35%	373
Manetti multiflora, stocks, cuttings or seedlings, see seedlings		211
Manganese:		
borate of, T. D. 25,506, as chemical salt	15%	5
carbonate, as chemical salt	15%	5
chloride, as chemical salt	15%	5
copper, T. D. 30,069, copper c. v. as composition metal, copper, c. v.	free	461
ferro, see ferro-manganese		518

		Par
Manganese:		
metal, T. D. 32,467, as metals unwrought, n. s. p. f.	10%	154
oleate of, as a chemical compound, n. s. p. f.	15%	5
ores	free	540
oxide	free	540
phosphate, as chemical salts	15%	5
sulphate, as chemical salts	15%	5
Manganiferous iron ore, see iron ore		518
Mangel wurzel seed, see seeds		595
Mangoes as fruit, green, ripe or dried	free	488
Manicure knives, see knives, with folding blades		128
knives, with fixed blades, T. D. 32,039, as manicure knives		128
sticks, T. D. 30,125, as wood mf.	15%	176
Manihot root, ground, T. D. 13,775, as starch, per lb.	½ ct.	234
Manila binding twine, see twine		415
cables, see cables		268
cordage, see cordage		268
hemp, braids, plaits, and laces, same as braids for hats		335
hemp, hats, bonnets, and hoods, same as hats, straw		335
not dressed or mfd., n. s. p. f.	free	497
Manjac, as crude asphaltum	free	534
Manna	free	541
Mannite, T. D. 17,926, as a chemical compound	15%	5
Mantels composed wholly or in c. v. of earthenware		
tiles or tiling, except pill tiles, or parts thereof	30%	72
interiors, cast iron linings for, T. D. 32,227, as metal mf.	20%	167
marble, c. v.	45%	98
slate	10%	101
Mantle scrap, gas, see gas mantle		154
Mantles, gas, kerosene or alcohol, treated with chemicals or metallic oxides	25%	154
Manufactures of the United States, when returned after having been exported, see American goods returned		404
Manures and all substances used only for manure	free	499
Manuscript	free	542
inscribed Assyrian marble slab, T. D. 26,211, as manuscript	free	542
typewritten sheets, T. D. 19,535, as manuscript	free	542
Maple sirup ..... per lb.	3 cts.	178
sugar ..... per lb.	3 cts.	178
Provided, That on and after the first day of May, 1916, the articles hereinbefore enumerated in this paragraph shall be admitted free of duty.		
Maps	15%	329
for any society or institution, see society		427

		Par
Maps:		
for the Library of Congress, see Library of Congress		424
for the United States, see United States		424
paper, lithographically printed, T. D. 30,768, as maps	15%	329
printed more than 20 years at the date of importation	free	425
Maranta arundinacea, T. D. 11,090, as starch, per lb.	½ ct.	234
Marasque water, T. D. 26,052, as n. e. m. a.	15%	385
Marasquino, T. D. 11,838, as spirituous beverage, ctg. spirits ....per pf. gall.	$2.60	240
Marble:		
benches, wholly or partly mfd.	45%	98
blocks, rough or squared only....per cu. ft.	50 cts.	97
carbon, T. D. 13,571, as coal-tar preparation, n. s. p. f.	15%	5
chips, T. D. 31,321, crushed and screened, as earthy or mineral substance, not decorated	20%	81
clock cases, T. D. 31,380, as parts of clocks, n. s. p. f.	30%	161
columns, T. D. 11,038, as mfrs. of marble	45%	98
crushed, T. D. 31,321, same as granito.		
dressed, over 2 inches in thickness..per cu. ft.	75 cts.	97
granulated, T. D. 31,321, same as granito.		
manufactures of, or marble m. c. v., n. s. p. f.	45%	98
mosaic cubes, see mosaic cubes		97
monuments, wholly or partly mfd.	45%	98
paving tiles, see marble slabs		97
pedestals, T. D. 31,331, as marble mf.	45%	98
polishers, T. D. 32,989, as articles of earthy or mineral substances, not decorated	20%	81
rubble, T. D. 28,659, as marble, in block, rough, etc. ....per cu. ft.	50 cts.	97
sawed, over 2 inches in thickness..per cu. ft.	75 cts.	97
sculptures, see works of art		652
slab, ancient Assyrian record, T. D. 26,211, as manuscript	free	542
slabs or paving tiles, ctg. not less than 4 superficial inches:		
if not more than 1 inch in thickness, per superficial ft.	6 cts.	97
if more than 1 in. and not more than 1½ inches in thickness..per superficial ft.	8 cts.	97
if more than 1½ in. and not more than 2 in. in thickness..per superficial ft.	10 cts.	97
if rubbed in whole or in part, in addition, per superficial ft.	2 cts.	97
statuary and sculptures, see works of art		376
vases, wholly or partly mfd.	45%	98

		Par
Marble:		
works of art:		
temporarily for exhibition, etc., see works of art		653
for permanent exhibition, see works of art		654
for presentation to any institution, see works of art		655
original sculptures, see works of art		652
produced more than 100 years, see works of art		656
productions of Am. artist, see works of art.		655
waste, T. D. 31,321, crushed and screened, as earthy or mineral substance, not decorated	20%	81
Marbles, toy, of whatever materials composed	35%	342
Marine glasses, T. D. 15,954, as optical instruments	35%	93
coral, uncut and unmfd., see coral		463
Marjoram leaves, T. D. 30,585, same as drugs		27, 477
in glass or other small packages for culinary use	20%	235
Marl, T. D. 29,339, as clays, unwrought or unmfd., n. s. p. f. on gross weight	per ton 50 cts.	76
Marmalades, T. D. 31,188, as sweetmeats	20%	217
Marmite, T. D. 32,030, n. e. m. a.	15%	385
Marly, T. D. 31,543, as cotton nettings	60%	358
Marrons, crude	free	557
in syrup, T. D. 27,985, as comfits	20%	217
Marrow, crude	free	543
for toilet use, perfumed, March 3, 1858, N. Y.	60%	48
Marshmallow roots, leaves or flowers, natural and unmfd.	free	544
root, peeled and cut, T. D. 23,769, as marshmallow root, unmfd.	free	544
Masks, of whatever material composed	25%	370
Massa blocks, T. D. 16,977, as earthy or mineral substance, not decorated	20%	81
Massage bands and gloves, T. D. 30,382, as mfrs. of rubber, commonly known as druggists' sundries	15%	368
Match blocks, T. D. 33,644, as wood, blocks	free	647
boxes, metal, valued above 20 cts. per dozen pieces, see jewelry		356
boxes, n. s. p. f., and not specifically designed and adapted for use of smokers, would not be included in the provision for smokers' articles, T. D. 30,943, and dutiable according to m. c. v.		
Matches:		
Bengal, brilliant star, gold and meteor, T. D. 31,115, as fireworks, n. s. p. f.	per lb. 10 cts.	344
friction or lucifer, of all descriptions, containing not more than 100 matches per box, per gross of 144 boxes	per box 3 cts.	345
otherwise than in boxes containing not more than 100 matches each	per M ⅜ ct.	345

		Par
Matches:		
in books or folders, or having a stained, dyed, or colored stick or stem	25%	345
wax	25%	345
wind	25%	345
Provided, That in accordance with section 10 of "An Act to provide for a tax upon white phosphorus matches, and for other purposes," approved April 9, 1912, white phosphorus matches manufactured wholly or in part in any foreign country shall not be entitled to enter at any of the ports of the United States, and the importation thereof is hereby prohibited: *Provided further*, That nothing in this Act contained shall be held to repeal or modify said Act to provide for a tax upon white phosphorus matches, and for other purposes, approved April 9, 1912.		
Mate or Brazilian tea, T. D. 3,909, as n. e. m. a...	15%	385
Matico leaf, crude, as crude drugs	free	477
Mats:		
bast or bass, T. D. 12,959, as mfrs. bark	15%	176
bath, cotton, or cotton m. c. v., not emb. nor in part lace, n. s. p. f.	25%	264
chamois, skin, toilet, T. D. 8,789, as mfrs. leather	30%	360
cocoa fiber.....per sq. ft.	3 cts.	371
cotton, effective Jan. 1, 1914	20%	302
dogskin, see furs		348
felt, T. D. 17,347, as felts not woven, n. s. p. f., effective Jan. 1, 1914	35%	288
flax, hemp, jute, or other veg. fiber (except cotton)	30%	273
goat skin, see furs		348
made of cork carpet, figured or plain	30%	276
made of corticine, figured or plain	30%	276
made of linoleum, subject to same rate of duty as provided for linoleum, see linoleum....		276
made of oilcloth for floors, plain, stamped, painted or printed	20%	276
mooj, T. D. 21,407, as vegetable fiber mats....	30%	273
pulp, beer, T. D. 30,250, as pulp mf.	25%	355
rattan .....per sq. ft.	3 cts.	371
splash, T. D. 32,984, as screens of wood		175
straw, round or split, or other vegetable substance, n. s. p. f. and having a warp of cotton, hemp, or other vegetable substances, per sq. yd.	2½ cts.	272
wool, wholly or in c. v., n. s. p. f., subject to the rate of duty on carpets or carpeting of like character or description		303
Matte, contg. antimony but not contg. more than 10% of lead	10%	144
lead, see lead		
nickel	free	565

		Par
Matting:		
China straw	per sq. yd. 2½ cts.	272
cocoa fiber	per sq. yd. 5 cts.	371
cotton. Effective Jan. 1, 1914	20%	302
floor, plain, fancy, or figured, mfd. from straw, round or split, or other vegetable substances, n. s. p. f. and having a warp of cotton, hemp or other vegetable substances,	per sq. yd. 2½ cts.	272
India straw	per sq. yd. 2½ cts.	272
Japan straw	per sq. yd. 2½ cts.	272
jute, T. D. 7,237, as jute carpeting	30%	273
napier, T. D. 8,143, as jute carpeting	30%	273
rattan	per sq. yd. 5 cts.	371
Mattresses, according to m. c. v., T. D. 9,052		
wire, as wire articles	15%	114
Matzoth, as wafers, n. s. p. f. Coll. N. Y.	free	417
Mauritius hemp, as sisal grass, not dressed or mfd.	free	497
Maw seed, T. D. 7,228, as poppy seed,	per bush. of 47 lbs. 15 cts.	212
Mawha oil, see oils		
May wine leaves, T. D. 16,645, as crude drugs	free	477
Mazzard cherry, stocks, cuttings, or seedlings, see seedlings		211
Meal, see specific meals		
Measuring rules, metal T. D. 7,945, as mfrs. metal, n. s. p. f.	20%	167
Measuring tapes, see tapes		275
Meat balls in bouillon, in tubes T. D. 32,858, as meat prepared	free	545
Meat, extract of, n. s. p. f.	per lb. 10 cts.	228
Meat, extract of, in cubes, T. D. 33,394, as n. e. m. a.	15%	385
Meat, fluid extract of	per lb. 5 cts.	228
The dutiable weight of the extract of meat and of the fluid extract of meat shall not include the weight of the packages in which the same is imported		228
Meats:		
fresh beef	free	545
fresh lamb	free	545
fresh mutton	free	545
fresh pork	free	545
fresh veal	free	545
of all kinds, prepared or preserved n. s. p. f.	free	545
Provided, however, That none of the foregoing meats shall be admitted into the United States unless the same is healthful, wholesome and fit for human food and contains no dye, chemical, preservative, or ingredient which renders the same unhealthful, unwholesome or unfit for human food, and unless the same also complies with the rules and regulations made		

		Par
Meats, *continued:*		
by the Secretary of Agriculture, and that, after entry into the United States in compliance with said rules and regulations, said imported meats shall be deemed and treated as domestic meats within the meaning of and shall be subject to the provisions of the Act of June 13, 1906 (Thirty-fourth Statutes at Large, page six hundred and seventy-four), commonly called the Meat Inspection Amendment, and the Act of June 13, 1906 (Thirty-fourth Statutes at Large, page seven hundred and sixty-eight), commonly called the Food and Drugs Act, and that the Secretary of Agriculture be and hereby is authorized to make rules and regulations to carry out the purposes of this paragraph, and that in such rules and regulations the Secretary of Agriculture may prescribe the terms and conditions for the destruction for food purposes of all such meats offered for entry and refused admission into the United States unless the same be exported by the consignee within the time fixed therefor in such rules and regulations.		
Mechanical owl, T. D. 30,037, as an article, in c. v. of feathers	60%	347
Mechanical singing birds, T. D. 26,337, as musical instruments	35%	373
Mechlins, T. D. 31,255, as nets	60%	358
Meconin as medicinal preparation	15%	5
Medals, metal, as metal mfs		167
of gold, silver, or copper, and other articles actually bestowed as trophies or prizes, and received and accepted as honorary distinctions	free	546
religious, T. D. 32,396, as metal mf		167
Medals of gold, silver, etc.		
Medal presented as a testimonial of the appreciation of services rendered, from a company to one of its employees, not free, D. L., N. Y. Sept. 26, 1913.		
Shot gun won in a prize shooting tournament. Free, T. D. 33,125.		
Silver cups presented to the Tacoma Rose society for work done along the lines of rose development. Free, D. L., N. Y. Sept. 9, 1913.		
Medicated cotton, absorbent. See cotton		
lozenges. See lozenges		17
Medicinal compounds, mixtures, preparations, and salts, and combinations thereof, n. s. p. f.	15%	5

		Par
Medicinal:		
compounds,		
mixtures,		
preparations, and		
salts, and their combinations when containing alcohol, see alc. compounds n. s. p. f.....		16
compounds, combinations and all similar articles (except soap), whether specially provided for or not, put up in individual packages of two and one-half pounds or less gross weight (except samples without commercial value), shall be dutiable at a rate not less than	20%	17
Provided, That chemicals, drugs, medicinal and similar substances, whether dutiable or free, imported in capsules, pills, tablets, lozenges, troches, ampoules, jubes, or similar forms, shall be dutiable at not less than	25%	17
soaps, see soaps.....		66
Meerschaum blocks, not shaped for use as smokers' articles, T. D. 33,695, as meerschaum unmanufactured	20%	381
crude or unmanufactured.....	20%	381
imitation, T. D. 11,341, as earthy or mineral substance not decorated.....	20%	81
Melada and concentrated malada same as sugars		177
Melilot flowers, T. D. 31,708, dried same as crude drugs		27 477
Melons, T. D. 12,338, as fruit, green, n. s. p. f.....	free	488
dried, T. D. 28,889, as edible fruit, when dried, etc. .....per lb.	1c.	217
seeds, see seeds		212
seeds, peeled, or salted and roasted, T. D. 32,113, as n. e. m. a.....	15%	385
Memorandum books, pocket, T. D. 32,618, as blank books	15%	329
Menthol .....per lb.	50 cts.	43
Mercerized cotton cloth, see cotton cloth.....		252
cotton yarn, see cotton yarn.....		250
Mercurial preparation	15%	14
Mercury bichloride, T. D. 22,970, as chemical compound	15%	5
cryst. oxycyanide, T. D. 22,970, as chemical compound	15%	5
nitrate, T. D. 22,970, as chemical compound...	15%	5
see quicksilver		159
sulphate, T. D. 12,698, as chemical salt	15%	5
sulphocyanite, T. D. 22,970, as chemical compound	15%	5
Merisier cherry trees, T. D. 33,591, as nursery stock	15%	211
Mescal, T. D. 2,448, as a spirituous beverage,	per pf. gall. $2.60	240

		Par
Mesh bags and purses, metal, see jewelry		356
metal, suitable for use in the mf. of jewelry and other articles, see jewelry		356
Metal articles or wares, n. s. p. f., if composed wholly or in part of platinum, gold, or silver, and whether partly or wholly mfd	50%	167
articles or wares, n. s. p. f., plated with gold or silver, and whether partly or wholly mfd.	50%	167
articles or wares, n. s. p. f., if composed wholly or in c. v. of iron, steel, lead, copper, brass, nickel, pewter, zinc, aluminum, or other metal, but not plated with gold or silver, and whether partly or wholly mfd.	20%	167
articles valued above 20c. per dozen pieces designed to be worn on apparel or carried on or about or attached to the person, see jewelry		356
alloys, n. s. p. f., T. D. 30,314, as metal unwrought	10%	154
anti-friction, T. D. 25,033, as metal mf	20%	167
brittania, old, see brittania metal		572
castings, iren, see iron castings		125
composition, copper m. c. v., n. s. p. f.	free	460
Dutch, clippings, see Dutch metal		430
Dutch, in leaf, see Dutch metal		146
electrotype, old and fit only to be remanufactured	free	637
materials, suitable for use in the mf. of jewelry and other metal articles, see jewelry		356
threads, made wholly or in c. v. of tinsel, wire, lame or lahn	25%	150
threads, fabrics, or other articles made wholly or in c. v. of, n. s. p. f.	40%	150
threads, in skeins, T. D. 31,589, as metal thread	25%	150
sheathing or yellow metal, copper m. c. v., and not composed wholly or in part of iron ungalvanized	5%	147
sheets, decorated in colors or coated with nickel or other metals by dipping, printing, stenciling, or other process	15%	109
sheets, composition metal, copper, c. v., T. D. 23,282, as composition metal	free	460
skewings, T. D. 25,023, as clippings from Dutch metal	free	430
stereotype, old and fit only to be remanufactured	free	637
unwrought, whether capable of being wrought or not, n. s. p. f.	10%	154
yellow, same as metal, sheathing		147
Metallic mineral substances, see mineral substances		154
pens, see pens		156
oxide, T. D. 31,543, as a color	15%	63
Metallics	25%	146

		Par
Metanilic acid, see acids		23
Metates, T. D. 15,830, as articles of mineral substance, if not dec	20%	81
Meteoric irons, T. D. 33,145, as metallic mineral substance in a crude state	10%	156
Meters, exposure, photographers, T. D. 30,662, as metal mf.	20%	167
jewels for use in the mf. of	10%	161
Methyl alcohol, see alcohol		393
violet, T. D. 13,597, as coal tar color, n. s. p. f.	30%	20
Metiers, T. D. 30,491, as cotton cloth, filled or coated	25%	254
Metol, as coal tar preparation	15%	21
Metronomes	35%	373
Mezuzoths, T. D. 3,497, as manuscript	free	542
Mica, built up	30%	77
cut	30%	77
ground	15%	77
manufactures of, or mica, m. c. v.	30%	77
scrap, T. D. 23,377, small pieces capable of use, as mica unmfd		77
splittings	30%	77
unmanufactured, valued at not above 15c. per lb.	per lb. 4c.	77
unmanufactured, valued above 15c. lb	25%	77
Microscope slides, T. D. 28,638, as articles of glass, cut, etc.	45%	84
specimens of greater value than the slides, T. D. 29,614, as n. e. m. a.	15%	395
mounted, glass, c. v., T. D. 15,310, as articles of glass, cut, etc.	45%	84
Microscopes and frames or mountings for the same, n. s. p. f.	25%	94
Microtome as metal mf	20%	167
Midzuame, T. D. 26,846, as n. e. m. a.	15%	385
Mignonette ground, white pepper, Coll. N. Y. as spices ground	20%	240
Military ornaments, metal, see jewelry		356
Milk	free	547
condensed	free	547
modified, T. D. 32,149, as milk preserved or condensed	free	547
of india rubber, see rubber, india		513
powder, T. D. 33,348, as milk preserved or condensed	free	547
preserved	free	547
sterilized by heating or other processes	free	547
sugar of	free	547
Milkoko, as sweetened cocoa prepared, Coll. N. Y.		231
Mill boards, T. D. 32,031, whether in flat sheets or bent to a concave form, as cardboard	25%	328
Mill buttings, T. D. 33,058, as lumber sawed	free	647
feed, T. D. 4,235, as n. e. m. a.	15%	385
saws, see saws		139

		Par
Mill:		
shafting, see steels		110
stones, mfd. or bound up from burr stones	free	438
sweepings, T. D. 33,009, as paper stock	free	566
Millet seed, see seeds		212
Millinery ornaments, metal, see jewelry		356
Mineral:		
carbonate of strontia, see strontia		615
objects, immersed or placed in or saturated with alcohol, see alc. compound		16
orange, see orange mineral		56
salts, obtained by evaporation from mineral waters, when accompanied by a duly authenticated certificate and satisfactory proof showing that they are in no way artificially prepared and are only the product of a designated mineral spring	free	548
substances, metallic, in a crude state	10%	154
substances or earthy substances, wholly or partially mfd., and articles and wares composed wholly or in c. v. of earthy or mineral substances, n. s. p. f., whether susceptible of decoration or not, if not decorated in any manner	20%	81
if decorated	25%	81
teeth, T. D. 32,760, see teeth		
waters and all imitations of natural mineral waters, and all artificial mineral waters, n. s. p. f., in bottles, or in jugs containing not more than ½ pint....per doz. bottles	10 cts.	249
if contg. more than ½ pt. and not more than 1 pt. .....per doz. bottles	15 cts.	249
if. contg. more than 1 pt. and not more than 1 qt. .....per doz. bottles	20 cts.	249
if contg. more than 1 qt. ....per gallon	18 cts.	249
otherwise than in bottles or jugs..per gall.	8 cts.	249
and in addition thereto, on all of the foregoing, duty shall be collected upon the bottles or other containers at one-third of the rates that would be charged thereon if imported empty or separately.		
wax, see wax		641
white, T. D. 13,945, as earthy or mineral substance, not dec	20%	81
Mineralogy specimens, for scientific public collections, see specimens		607
Minerals, crude, not advanced in value or condition by refining or grinding, or by other process of mfr., n. s. p. f.	free	549
wholly or partially mfd., see mineral substances		81
Miners' diamonds, see diamonds		474
rescue appliances, designed for emergency use in mines where artificial breathing is neces-		

		Par
Miners', *continued:*		
sary in the presence of poisonous gases, to aid in the saving of human life, and miners' *safety lamps*, and parts, accessories, and appliances for cleaning, repairing, and operating all the foregoing.....	free	550
Mining fuses, see fuses.....		346
Mint, dried, crude, T. D. 32,950, as crude drugs..	free	477
in glass or other small packages for culinary use	20%	235
Mirbane oil, see oils.....		
Mirin, T. D. 29,348, assimilates to sake, as still wine		244
Mirrors, celluloid frames, T. D. 32,537, as mirrors	30%	95
dentists', T. D. 12,303, as glass mf.....	30%	95
reflex, unmounted, T. D. 17,073, as mirrors...	30%	95
small circular advertising, T. D. 27,163, as mirrors	30%	95
in small leather cases with metal attachments contg. paper used for the complexion, T. D. 32,488, as toilet preparations, not contg. alcohol	60%	48
in small leather or paper cases, with comb, or button hook and nail pick, T. D. 31,883, as mirrors	30%	95
not exceeding in size 144 sq. inches, with or without frames or cases.....	30%	95
exceeding in size 144 sq. inches, same as cast polished plate glass silvered, and.....		89
Frames dutiable at the rate of duty applicable thereto when imported separate..		89
ophthalmic, T. D. 12,019, as mirrors.....	30%	95
physicians', T. D. 12,303, as glass mf.....	30%	95
small, circular in tin frames, T. D. 31,568, as toys	35%	342
with shell frames, T. D. 28,833, as mirrors...	30%	95
Miso	25%	200
Missal stand, T. D. 31,804, maybe regalia.....		611
Mistletoe stems with natural berries, T. D. 28,104, as crude vegetable substance.....	free	522
Mitin crême, T. D. 30,983, as medicinal preparations	15%	5
Mittens, wholly or in c. v. of wool		
if valued at not more than $1.20 per doz. pairs	30%	288
if valued at more than $1.20 per doz. pairs... Effective Jan. 1, 1914.	40%	288
Mixtures, chemical, n. s. p. f., same as chemical compounds	15%	5
chemical, containing alcohol, same as alcoholic compounds		16
odoriferous or aromatic, see perfumery.....		49
medicinal, n. s. p. f., same as medicinal compounds	15%	5

		Par
Mixtures:		
medicinal, containing alcohol, see alcoholic compounds		16
of which bismuth, gold, platinum, rhodium, silver, and tin, constitute the element of c. v.	10%	65
Moccasins, leather, T. D. 31,316, as shoes of leather	free	530
Mocha skins, T. D. 28,195, as skins of all kinds, raw	free	604
Molded jewels, settings for stoves and windows, T. D. 31,333, as mfr. of paste or glass	30%	95
Modeling clays, T. D. 32,536, as earthy or mineral substances mfd., not decorated	20%	81
Models of inventions and of other improvements in the arts, to be used exclusively as models and incapable of any other use	free	551
plaster bust, from which to make bronze casts, T. D. 33,648, as mfs. plaster of Paris	25%	369
statuary and casts of sculpture for use as	free	611
Models of invention, etc.		
Plaster models conveying ideas for execution of decorative work, not free, T. D. 28,703.		
Models of thermostat for demonstration purposes, not free, T. D. 28,921.		
Plaster cast used as models for wooden legs, not free, T. D. 29,173.		
Models of steamer for exhibition in steamship office, free, T. D. 30,234.		
A "sash weight flask," can be used in casting sash weights, not free, T. D. 30,710.		
Molders' patterns, not free, T. D. 31,132.		
Machine used to demonstrate an idea or principle, not free, T. D. 31,912.		
Master records for matrices in making phonograph records, not free, T. D. 31,351.		
Models for life boats, free, T. D. 32,997.		
Contrivance to be used in cars to show the name of station which the car is approaching, not free, T. D. 33,561.		
Mohair, same as hair of the angora goat, n. s. p. f. (effective Jan. 1, 1914)	15%	305
Mohn, or moon, meal, T. D. 15,953, as n. e. m. a.	15%	385
Moits, T. D. 17,165, as table knives and forks, see knives, table		130
Molasses, Barbadoes, fancy and extra fancy, T. D. 31,795, as molasses above 40° and not above 56° ....per gal.	2¼ cts.	177
concrete and concentrated, same as sugar		177
testing not above 40°	15%	177
testing above 40° and not above 56°..per gal.	2¼ cts.	177

		Par
Molasses:		
testing above 56° .....per gal.	4½ cts.	177
Provided, That the duties imposed in this paragraph shall be effective on and after the 1st day of March, 1914, until which date the rates of duty provided by paragraph two hundred and sixteen of the tariff Act approved August 5, 1909, shall remain in force: *Provided, however*, That so much of paragraph two hundred and sixteen of an Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes, approved August 5, 1909, as relates to the color test denominated as Number Sixteen Dutch standard in color, shall be and is hereby repealed: *Provided further*, That on and after the 1st day of May, 1916, the articles hereinbefore enumerated in this paragraph shall be admitted free of duty.		
Molasses which it is intended to cover by this paragraph is the molasses derived from the manufacture of cane sugar, T. D. 32,332.		
Molders' pattern, T. D. 31,132, is dutiable as mfs. of the material of which composed		
not models of invention, T. D. 32,951.....		551
Molds, button, see button molds.....		339
gold beaters', see gold beaters' molds.....		496
gun barrel, not in bars, see steel.....		110
hammer, see steel.....		110
Molybdenite, T. D. 30,691, as crude mineral.....	free	549
Molybdenum	15%	102
Monazite sand	25%	154
Monograms are embroideries, see embroidered fabrics		358
paper, see paper, monograms.....		332
Monohydrate of soda, see soda.....		67
Monstrance, T. D. 3,745, maybe regalia.....		611
Montan wax, T. D. 29,173, as wax of vegetable or mineral origin	free	641
distillates, T. D. 33,555, yellowish white, as acid, n. s. p. f.....	15%	1
distillates, T. D. 33,555, residue, as waste.....	10%	384
Monumental stone, see stone.....		99
Monuments, marble, breccia, onyx, alabaster, and jet, wholly or partly manufactured.....	45%	98
granite, in sections, T. D. 29,032, as granite, hewn and dressed	25%	99
as works of art, see works of art.....		652 to 656
Moon seeds, T. D. 3,451, as oil seed, per bushel of 56 lbs.	20 cts.	212
Moor salt, T. D. 8,707, as sulphate of iron.....	free	462

		Par
Moose head, mounted, T. D. 21,896, n. e. m. a.....	15%	385
with skin attached, T. D. 30,547, horns free, par. 511, and the skins free, par 604.		
Mop cloths, cotton or cotton m. c. v. not embroidered, nor in part lace and n. s. p. f.....	25%	264
Moquette carpet, see carpets.....		293
Morganite brushes, T. D. 30,601, as carbon brushes	25%	81
Morphia or morphine, sulphate of.....per ounce,	$3.00	47
Morrhuol, T. D. 26,065, as chemical compound....	15%	5
Mortar board caps, T. D. 21,026, not regalia, same as wearing apparel		
Mortars, according to comp. m. c. v.....		
stone, ordinary stone mortars of commerce, T. D. 30,733, as dressed limestone.....	25%	99
Mosaic cubes, of marble or onyx,		
not exceeding 2 cu. inches in size,		
if loose	20%	97
if attached to paper or other material.....	35%	97
Mosaic earthenware, T. D. 13,907, same as tiles, earthenware		72
materials, T. D. 25,509, as fusible enamel....	20%	96
marble, pictures, T. D. 16,821, as marble mf..	45%	98
Venetian, T. D. as metal mf.....	20%	167
Mosaic forms, suitable for use in the mfr. of jewelry, T. D. 31,940, as imitation precious stones	20%	357
Moscardine, T. D. 29,193, as shell fish.....	free	598
Mosquito sticks, T. D. 32,699, as n. e. m. a.	15%	385
Moss, boiled, in sauce, T. D. 33,194, as prepared vegetable	25%	205
crude, or unmfd., n. s. p. f.....	free	552
dyed	10%	372
Iceland, as crude drugs.....	free	477
Irish, T. D. 24,919, as sea moss.....	free	552
manufactured	10%	372
peat, see peat moss.....		377
wreaths, dyed and prepared, T. D. 31,744, as moss mfd. or dyed.....	10%	372
Mosses drugs, not edible, see drugs.....		27 477
Moth balls, T. D. 27,508, as naphthaline.....	free	452
Mother of pearl, collar and cuff buttons, see buttons		339
flakes or scales, as m. o. p. mf.	25%	369
manufactures of, or m. c. v., n. s. p. f.....	25%	369
not sawed, cut, flaked, polished, or otherwise mfd. or advanced in value from natural state	free	570
slabs, T. D. 27,823, as mfs. of m. o. p.	25%	369
small pieces for inlaying, T. D. 26,506, as mfs. of m. o. p.....	25%	369
studs, see studs.....		339
Motion film pictures, prints, positives, or duplicates, see photo. films positives.....		380

		Par
Motophotography film pictures, prints, positives or duplicates, see photo. films positives		380
Motor cycles, and finished parts thereof, not including tires	25%	120
Mottoes, cut or stamped out paper articles, T. D. 30,468, as paper, cut, etc	25%	332
Mouth organs, see harmonicas		
pieces for pipes, T. D. 33,505, as smokers' articles	50%	381
Movements, clock, see clock movements		161
watch, see watch movements		161
Moving picture films, light struck or otherwise damaged, or worn out, returned after having been exported, see Am. Goods returned		404
films, sensitized, but not exposed or developed	free	576
films may be exported for exhibition, American or Foreign, under Regulations, T. D. 31,632 and C. R. 631		
films, exposed abroad, T. D. 31,602, are dutiable		380
film pictures, prints, positives, or duplicates, see photo. films positive		380
Mowers, whether in whole or in parts, including repair parts	free	391
lawn, T. D. 31,615, as mowers	free	391
Mucilage, T. D. 14,810, as n. e. m. a	15%	385
Muck bars, iron	5%	103
Mufflers, cotton, n. s. p. f., finished or unfinished, not hemmed	25%	255
hemmed or hemstitched	30%	255
flax, hemp, or ramie, T. D. 10,864, as wearing apparel	40%	278
silk, wholly or c. v., finished or unfinished, if cut, not hemmed, or hemmed only	40%	315
if hemstitched or imitation hemstitched, or reversed, or having drawn threads, but not embroidered in any manner with an initial, monogram, or otherwise	50%	315
silk, the term mufflers is not limited to those which are woven, but embraces both knit and worn mufflers, T. D. 33,264.		
silk, as commonly understood, refers to something worn round the neck or throat. Articles that are used to wrap not only round the neck but also the shoulders are, on account of their size and character, dutiable as wearing apparel, T. D. 33,196.		
wool, T. D. 14,447, as wool wearing apparel. Rate effective Jan. 1, 1914	35%	291
Muffs, lamb skin, T. D. 23,247, as fur wearing apparel	50%	348
teddy bear, T. D. 32,112, as toys	35%	342
Muguet de Mai, T. D. 32,504, as floral essence, not conty. alcohol	20%	49

		Par
Mugs, composed of china, porcelain, bisque and parian ware, see china ware		80
composed of earthenware, crockery ware, white granite and semi-porcelain earthenware, cream colored ware and stoneware, see earthenware		79
Mules	10%	186
shoes, of iron or steel	free	554
straying or driven across the boundary line into any foreign territory, same as asses		397
Mullers, T. D. 5,048, as articles or earthy or mineral substances, not dec	20%	81
Mulligatawny paste, T. D. 32,760, as a sauce	25%	201
Mungo, wool waste, see wool waste		651
Munjeet, ground or prepared	free	538
extracts of	free	538
Muroxide, a chemical compound	15%	5
Muriate of ammonia, see ammonia		7
of potash, see potash		580
Muriatic acid, see acids		387
Mushrooms, including weight of immediate coverings	per lb. 2½ cts.	199
spawn	per lb. 1c.	212
Music, bound or unbound, printed more than 20 years at the date of importation	free	425
for any society or institution, see society		427
in books, n. s. p. f	15%	329
in books with text in foreign language, T. D. 30,691, as books in foreign language	free	426
in raised printed, used exclusively by the blind	free	426
in sheets, n. s. p. f	15%	329
manuscript, T. D. 31,070, as manuscript	free	542
rolls for mechanical pianos, T. D. 33,738, as parts of musical instruments	35%	373
Musical instruments, or parts thereof	35%	373
cases for	35%	373
for colleges, T. D. 8,571, not philosophical or scientific instruments		573
strings for, see strings		373
parts of, so far mfd. as to make them suitable only in the mf. of musical instruments, T. D. 33,405, as parts of musical instruments	35%	373
Musk, artificial, T. D. 31,352, a chemical compound	15%	5
grained or in pods, not contg. alcohol, n. s. p. f.	20%	49
Muskets and parts thereof	15%	132
Mustard dross, waste in the mf. of commercial		
mustard, T. D. 29,984, as waste n. s. p. f	10%	384
French, T. D. 16,816, as mustard prepared	per lb. 6 cts.	235
ground or prepared, in bottles or otherwise	per lb. 6 cts.	235
oil, see oils		46

		Par
Mustard:		
sauce, T. D. 15,424, as mustard prepared,	per lb. 6 cts.	235
seed, see seeds		595
Mutton, see meats	free	545
Muzzle loading shotguns, see shotguns		132
Muzzles, T. D. 9,488, as wire articles	15%	114
Myrobolan extract, T. D. 21,058, as extract of vegetable origin for dyeing, etc	per lb. ⅝c.	30
nuts, ground, T. D. 3,479, as n. e. m. a	15%	385
plum, stock, cuttings or seedlings, see seedlings		211
Myrobolans fruit	free	553
Myrrh, same as drugs		27 477
Myrtle wood, sticks, see sticks		648

N

		Par
Nail blanks, horseshoe, T. D. 13,201, as metal mf.	20%	167
buffers, T. D. 33,560, as brushes	35%	336
cleaners, bone and metal, T. D. 11,991, as mfrs. of bone, c. v.	20%	368
cleaners, silver handled, with file, T. D. 14,842, as articles in part of silver	50%	167
files, see files		131
beads, T. D. 30,667, as beads, not strung	35%	333
polish, T. D. 33,644, as toilet preparation, not ctg. alc.	60%	48
powder, enamel, T. D. 15,245, as toilet preparation	60%	48
rods, wire, see wire rods		113
Nails, cut, iron or steel	free	554
date, galvanized, T. D. 32,506, as metal mf.	20%	167
hob	free	554
horseshoe	free	554
malleable cast iron, T. D. 7,257, as wrought iron nails	free	554
steel, n. s. p. f.	free	554
furniture, leather, c. v., T. D. 33,481, as mfrs. of leather	30%	360
with porcelain heads, T. D. 8,066, mf. c. v. porcelain		80
wire, made from wrought iron or steel	free	554
wrought iron, n. s. p. f.	free	554
Nainsooks, T. D. 5,463, same as cotton cloth		252
Naphtha	free	561
solvent, T. D. 30,530, as coal tar preparation	15%	21
Naphthalin	free	452
colors, T. D. 21,591, as coal tar colors	30%	20
Naphthol, not medicinal, and not colors or dyes	5%	22
salts of, T. D. 13,568, as coal tar preparation, n. s. p. f.	15%	21
Naphtolsulfoacids, and their sodium or potassium salts	10%	23
Naphtylamin	10%	23
Naphtylaminsulfoacids and their sodium or potassium salts	10%	23
Napkins, cotton table damask, same as mfrs. of	25%	263
embroidered with an initial or monogram, as embroideries	60%	358
flax, as woven articles of	35%	284

		Par
Napkins:		
lace, wholly or in part of lace, or of imitation lace of any kind	60%	358
paper, T. D. 29,163, as articles mfd. from tissue or crêpe paper	30%	323
Nasturtium seeds, see seeds		595
Narcissus bulbs ..... per M.	$1.00	210
Natron wasser glass, T. D. 4,710, as silicate of soda	free	605
Natural gas, T. D. 20,757, as crude mineral, n. s. p. f.	free	549
history specimens for scientific public collections, see specimens		607
Neasberry gum, by similitude, as chicle, Coll. N. Y. per lb.	15 cts.	36
Neat's foot oil, see oils		45
Nebbiolo wine, T. D. 8,694, as a still wine, see wines, still		244
Necessaries contg. needles, pins, threads, etc., T. D. 33,194, dutiable at the same rate as the component article of c. v.		
Necklaces, beaded, for children's use, valued not over 11 marks per gross, T. D. 31,786, as toys	35%	242
beaded, valued over 11 marks per gross, T. D. 32,751, as beaded articles	50%	242
commonly or commercially known as jewelry, see jewelry		356
Neck chains, T. D. 33,367, gold plated, as jewelry	60%	356
rufflings, of whatever yarns, threads, or filaments composed, and articles made in whole or in part thereof	60%	358
Nectarines, T. D. 27,873, same as peaches, green or ripe ..... per bush. of 50 lbs.	10 cts.	217
Neckties, T. D. 25,603, as wearing apparel		
Needle cases or needle books, furnished with assortments of needles or combinations of needles and other articles	20%	135
points for blanket frames, T. D. 15,700, as metal mf.	20%	167
threaders, for embroidery mchs., T. D. 31,347, as metal mf.	20%	167
sharpeners, emery bags, T. D. 31,498, as mfrs. emery c. v.	20%	343
Needles, barb, T. D. 21,505, same as metal, mf	20%	167
Brosser machine, T. D. 31,623, as sewing machine needles	20%	135
combers, T. D. 11,590, same as metal mf	20%	167
crochet	20%	135
crochet, pyroxylin, T. D. 22,807, as crochet needles	20%	135
crochet, bone, T. D. 27,937, as crochet needles	20%	135
darning	free	555
embroidery machine, T. D. 32,618, as needles, n. s. p. f.	20%	135
for knitting machines	20%	135

		Par
Needles:		
for sewing machines	20%	135
for shoe machines	free	555
hand sewing	free	555
harness, T. D. 13,502, as hand sewing needles	free	555
hypodermic, T. D. 15,143, as metal mf	20%	167
Jacquard, T. D. 13,227, as needles, n. s. p. f.	20%	135
kindergarten, T. D. 30,224, as metal mf	20%	167
knitting	20%	135
knitting, pyroxylin, T. D. 32,149, as knitting needles	20%	135
knitting, bone, T. D. 27,937, as knitting needles	20%	135
larding, T. D. 12,976, as metal, n. s. p. f.	20%	167
latch	20%	135
lithographers, T. D. 6,716, as steel mf	20%	167
n. s. p. f.	20%	135
sail, T. D. 13,502, as hand sewing needles	free	555
surgeons', T. D. 26,964, as needles, n. s. p. f.	20%	135
tape	20%	135
tape, bone, T. D. 33,594, as tape needles	20%	135
upholstery, T. D. 13,502, as hand sewing needles	free	555
But no articles other than needles which are specifically named in this section shall be dutiable as needles unless having an eye and fitted and used for carrying a thread.		
Negatives, photographic film, see photographic films		380
Nephrite, T. D. 29,624, as an earthy or mineral substance, not dec	20%	81
Neroli oil, see oils		46
Nets, beaded	60%	358
cotton, for pyrographic balls, T. D. 31,316, as cotton mf.	30%	266
made of flax, hemp, or ramie, or a mixture of any of them, or of which any of them is m. c. v.	25%	271
human hair, m. c. v., n. s. p. f.	35%	351
of whatever yarns, threads, or filaments composed, and articles made in whole or in part thereof	60%	358
plain gauze or leno woven cotton nets shall be classified as cotton cloth		252
Nettings, beaded	60%	358
gill, made of flax, hemp or ramie, or a mixture of any of them, or of which any of them is m. c. v.	25%	271
human hair, m. c. v., n. s. p. f.	35%	351
of whatever yarns, threads, or filaments composed, and articles made in whole or in part thereof	60%	358
plain gauze or leno woven cotton nettings shall be classified for duty as cotton cloth		252
Newspapers	free	556

		Par
New Zealand flax, T. D. 9,464, as sisal grass	free	497
hemp, T. D. 24,845, as fibrous vegetable substance	free	497
Nickel	10%	155
alloy of any kind, nickel n. c. v.	10%	155
alloy, nickel, not c. v., T. D. 30,314, as metals unwrought	10%	154
anodes, T. D. 28,545, as metal mf	20%	167
articles, valued above 20c. per doz. pieces, see jewelry		356
articles or wares, n. s. p. f., wholly or in c. v. of nickel, but not plated with gold or silver, and whether partly or wholly mfd	20%	167
bars	10%	155
ingots	10%	155
matte	free	565
ores	free	565
oxide	10%	155
pigs	10%	155
plates	10%	155
plates, with layers of other metal or metals imposed thereon by forging, hammering, rolling or welding	15%	109
rods, see rods		155
sheets	20%	155
sheets, with layers of other metal or metals imposed thereon by forging, hammering, rolling or welding	15%	109
strips	20%	155
sulphate, as chemical salt	15%	5
Night lights	25%	345
Niger seed oil, see oils		45
Nippers of all kinds, wholly or partly mfd	30%	166
manicure, T. D. 33,094, as nippers	30%	166
nail, T. D. 33,094, as nippers	30%	166
Nitre cake	free	605
Nitragin, T. D. 18,152, as substance used only for manure	free	499
Nitrate of ammonia, see ammonia		395
calcium, see calcium		440
cubic, see cubic nitrate		605
of lead, see lead		57
of potash, see potash		64 580
of soda, see soda		605
Nitric acid, see acids		387
Nitrite of soda, see soda		67
amyl, see amyl nitrite		29
Nitro benzol, not medicinal, and not colors or dyes	10%	23
naphtalin, T. D. 24,548, as coal tar preparation	15%	21
sodioxy-naphtalin or Gambin B., T. D. 21,344, as a coal tar color or dye	30%	20
Nitrogen, lime, see lime		499

		Par
Nitrolime, as calcium cyanamid or lime nitrogen, Coll. N. Y.	free	499
Nitropicric acid, see acids		
Nitrotoluol, not medicinal, and not colors or dyes..	10%	23
Noils, flax, see flax noils		485
silk, see silk noils		311
wool, carbonized, see wool waste		651
Nonenumerated articles:		
That there shall be levied, collected, and paid on the importation of all raw or unmanufactured articles not enumerated or provided for in this section	10%	385
and on all articles manufactured, in whole or in part, not provided for in this section	15%	385
That each and every imported article, not enumerated in this section, which is similar, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this section as chargeable with duty, shall pay the same rate of duty which is levied on the enumerated article which it most resembles in any of the particulars before mentioned; and if any nonenumerated article equally resembles two or more enumerated articles on which different rates of duty are chargeable, there shall be levied on such nonenumerated article the same rate of duty as is chargeable on the article which it resembles, paying the highest rate of duty; and on articles not enumerated, manufactured of two or more materials, the duty shall be assessed at the highest rate at which the same would be chargeable if composed wholly of the component material thereof of chief value; and the words "component material of chief value," wherever used in this section, shall be held to mean that component material which shall exceed in value any other single component material of the article; and the value of each component material shall be determined by the ascertained value of such material in its condition as found in the article. If two or more rates of duty shall be applicable to any imported article, it shall pay duty at the highest of such rates		386
Noodles, same as macaroni ..... per lb.	1 ct.	191
Normandy vellum, T. D. 31,498, as paper, printing.		322 567
Nori, dried, T. D. 31,866, as a crude sea weed...	free	552
prepared and packed in tins, as prepared vegetable, D. L. Sept. 24, 1913, N. Y.	25%	200

		Par
Notes and other securities, negotiable, not mdse..		
Nottingham lace-curtain machine:		
bed sets,		
pillow shams,		
lace window curtains,		
finished or unfinished, made on the Nottingham lace-curtain machine, and composed of cotton or other vegetable fiber, when counting not more than 6 points or spaces between the warp threads to the inch.....	35%	265
when counting more than 6 and not more than 8 points or spaces to the inch.....	40%	265
when counting 9 or more points or spaces to the inch	45%	265
Nucoa butter, T. D. 17,770, as substitute for cocoa butter .....per lb.	3½ cts.	232
Nursery stock, all trees, shrubs, plants and vines, commonly known as nursery or greenhouse stock, n. s. p. f.....	15%	211
Nut blanks	5%	123
curtains, T. D. 26,707, as beaded articles.....	50%	333
locks, spiral, of iron or steel, see locks.....		123
oils, see oils		561
Nut-galls, extracts and decoctions of, not contg. alcohol and not medicinal .....per lb.	⅜ ct.	30
used expressly for dyeing and tanning, whether or not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process, not contg. alcohol, and n. s. p. f.....	free	624
Nutmegs, unground .....per lb.	1 ct.	235
ground .....per lb. 1 ct. and	20%	235
oil of, see oils		46
Nuts, chestnuts, in syrup, T. D. 27,985, as comfits	20%	217
in brine, T. D. 30,585, as pickled nuts.....	25%	201
illipe, T. D. 33,511, as nuts n. s. p. f....per lb.	1 ct.	226
iron or steel	5%	123
in water, in sealed tins, T. D. 33,194, as prepared vegetable	25%	200
olive, ground, T. D. 22,783, n. e. m. a.....	15%	385
pickled, n. s. p. f., as pickled nuts.....	25%	201
sugar coated, T. D. 30,048, as confectionery....		180
of all kinds, shelled or unshelled, n. s. p. f. per lb.	1 ct.	226
But no allowance shall be made for dirt or other impurities in nuts of any kind, shelled or unshelled		226
used expressly for dyeing or tanning, whether or not advanced in value or condition by shredding, grinding, chipping, crushing, or any other process, not contg. alcohol and n. s. p. f.....	free	624
Nux vomica	free	558

O

		Par
Oak, extracts of, not containing alcohol and n. s. p. f.	free	624
Japanese white, T. D. 32,660, as cabinet wood, in the log	free	648
Japanese white, if sawed, T. D. 32,660	10%	169
Oakum	free	559
Oar blocks, see blocks		647
Oat chaff, T. D. 16,228, as crude vegetable substance	free	552
hulls ..... per 100 lbs.	8 cts.	192
Oatmeal ..... per 100 lbs.	30 cts.	192
Oats ..... per bushel of 32 lbs.	6 cts.	192
natural, dried avoine, T. D. 32,568, as crude vegetable substance	free	552
rolled ..... per 100 lbs.	30 cts.	192
without germinating qualities, T. D. 30,292, as oats ..... per bush. of 32 lbs.	6 cts.	192
Octopus, T. D. 28,536, as shell fish	free	598
gloy, T. D. 24,372, as chemical compound	15%	5
Ocarinas, T. D. 30,710, as musical instrument	35%	373
Ocher and ochery earths	5%	55
Odoriferous substances, preparations, and mixtures used in the mf. of perfumery, see perfumery		49
Oenanthic ether, T. D. 17,406, as fruit ether, not contg. alcohol	20%	46
Oenotannin, T. D. 29,644, as tannic acid or tannin per lb.	5 cts.	1
Oeser foils, T. D. 32,333, as bronze in leaf per 100 leaves	25%	146
Oil cake	free	560
cake, fish, T. D. 25,265, as tallow	free	622
cake, from flax, cotton, almonds, and other oil seed, Coll. N. Y.	free	560
cake, ground or pulverized, T. D. 15,953, as n. e. m. a.	15%	385
cake, produced from soya beans, T. D. 30,595, as oil cake	free	560
cloth for floors, plain, stamped, painted or printed	20%	276
cloth mats, see mats		276
cloth rugs, see rugs		276
cloths (except silk, oil cloths, and oil cloths for floors)	25%	254
seeds, n. s. p. f., see seeds		212
spreading machines, see machines		441

		Par
Ointments, cosmetic, see toilet preparations.....		48
medicinal preparations, n. s. p. f.....	15%	5
Oils:		
all distilled, essential, expressed and rendered oils, and their combinations when containing alcohol, shall be dutiable at the rates imposed upon alcoholic compounds..... see alcoholic compounds		16
almond, sweet .....per lb.	5 cts.	45
almond, sweet, artificial, T. D. 25,361, as oil of almond, sweet .....per lb.	5 cts.	45
almond, bitter	20%	46
almond, bitter, artificial, T. D. 25,361, as oil, almond, bitter	20%	46
amber	20%	46
amber, synthetic, T. D. 25,361, as oil of amber	20%	46
ambergris	20%	46
angelica, T. D. 8,992, as essential oil	20%	46
anilin, not medicinal and not colors or dyes...	10%	23
animal, n. s. p. f.	15%	44
anise	20%	46
anise seed	20%	46
anthoss	20%	46
anthracene	free	452
aspic or spike lavender	20%	46
bay leaves, T. D. 2,644, as distilled oil	20%	46
badiane, T. D. 30,828, as oil of anise	20%	46
balsam, as balsam copaiba	10%	9
bean .....per lb.	1 ct.	45
bergamot	20%	46
bergamot, synthetic, T. D. 25,361, as oil of bergamot	20%	46
betulinum, T. D. 12,715, same as oil of birch tar.....	free	561
birch tar	free	561
cade, T. D. 6,882, as distilled oil	20%	46
cajeput	free	561
camomile	20%	46
camphor, T. D. 18,831, as distilled oil	20%	46
caraway	20%	46
cardamon, T. D. 33,377, as essential oil	20%	46
carvene, T. D. 18,144, as oil of caraway.....	20%	46
carvol, T. D. 18,144, as oil of caraway	20%	46
cassia	20%	46
cassia, artificial, T. D. 24,905, as oil of cassia	20%	46
castor .....per gall.	12 cts.	45
castor, in capsules, T. D. 29,885, as medical preparation, but not less than.....	25%	17
cedrat	20%	46
celery, expressed oil	15%	45
ceylon, T. D. 33,117, as essential oil	20%	46
cinnamon	20%	46
citral, T. D. 12,137, as oil of lemon	10%	46
citron, T. D. 8,962, as oil of lemon	10%	46

		Par
Oils:		
citronella	20%	46
civet	20%	46
cloves, T. D. 33,377, as essential oil	20%	46
cocoanut	free	561
cocoanut, refined deodorized ..... per lb.	3½ cts.	232
cod	free	561
cod-liver	free	561
cognac, T. D. 17,406, as fruit ether	20%	46
colza, T. D. 32,231, as rape seed oil... per gall.	6 cts.	45
combinations of:		
animal, n. s. p. f.	15%	44
essential, n. s. p. f.	20%	46
expressed, n. s. p. f.	15%	45
distilled, n. s. p. f.	20%	46
rendered, n. s. p. f.	15%	44
cotton seed	free	561
creosote	free	452
croton	free	561
cypress, T. D. 33,377, as essential oil	20%	46
dead	free	452
distilled, n. s. p. f.	20%	46
dugong, T. D. 8,886, as medicinal preparation..	15%	5
eucalyptus, T. D. 8,651, as an essential oil	20%	46
essential, n. s. p. f.	20%	46
expressed, n. s. p. f.	15%	45
fat of turpentine, T. D. 25,067, as distilled oil	20%	46
fennel	20%	46
fish, n. s. p. f. ..... per gall.	3 cts.	44
fish, of American fisheries	free	561
flax seed, raw, boiled, or oxidized, per gall. of 7½ lbs.	10 cts.	45
fruit, not ctg. alcohol	20%	46
fusel or amylic alcohol ..... per lb.	¼ ct.	33
gardenia, T. D. 25,462, as chemical compound.	15%	5
geranium, T. D. 8,992, as an essential oil.....	20%	46
Haarlem, T. D. 6,921, as medicinal preparation	15%	5
hemp seed ..... per gall.	3 cts.	45
herring ..... per gall.	3 cts.	44
ichthyol, see ichthyol		561
Japanese fish, T. D. 18,008, as fish oil.. per gall.	3 cts.	44
jasmine or jasimine	20%	46
jasmine, synthetic, T. D. 25,361, as oil jasmine	20%	46
juglandium	free	561
juniper	20%	46
kerosene	free	561
laurel, T. D. 27,182, as expressed oil	15%	45
lavender, mixed with French turpentine, T. D. 32,823, chemical compound	15%	5
lavender, and spike lavender	20%	46
leather stuffing or leather dressing (except fish oil), not chemically compounded	free	498
lemon	10%	46

		Par
Oils:		
lemon grass	20%	46
limes	20%	46
linseed, raw, boiled or oxidized, per gall. of 7½ lbs.	10 cts.	45
mace ..... per lb.	6 cts.	46
manchu, T. D. 31,912, as soya bean oil	free	561
mineral, T. D. 30,008, as product of petroleum	free	561
mirbane, T. D. 16,410, as nitrobenzol	10%	23
mowra, or mawha, T. D. 29,565, as expressed oil	15%	45
mustard, synthetic, T. D. 13,589, as distilled oil	20%	46
mustard, Coleman's concentrated, T. D. 8,487, as medicinal preparation	15%	5
neat's foot, as rendered oil	15%	45
neroli	20%	46
neroli, synthetic, T. D. 25,361, as neroli oil	20%	46
niger seed, T. D. 32,615, as expressed oil	15%	45
nut, or oil of nuts, n. s. p. f.	free	561
nut, Chinese	free	561
nutmegs, T. D. 15,131, as essential oil	20%	46
olive, in bottles, jars kegs, tins, or other packages having a capacity of less than 5 standard gallons, each ..... per gall.	30 cts.	45
of 5 standard gallons or over, as n. s. p. f., per gall.	20 cts.	45
n. s. p. f. ..... per gall.	20 cts.	45
olive, rendered unfit for use as food or for any but mechanical or mfg. purposes by such means as shall be satisfactory to the Secretary of the Treasury and under regulations to be prescribed by him, Regulations, T. D. 29,957	free	561
olive, recovered, T. D. 22,919, expressed oil	15%	45
orange	10%	46
orange flower	20%	46
origanum, red or white	20%	46
orris, T. D. 26,181, as essential oil	20%	46
palm	free	561
palm-kernel	free	561
paraffin	free	561
patchouly, T. D. 8,651, as an essential oil	20%	46
pennyroyal, T. D. 33,377, as essential oil	20%	46
peanut ..... per gall.	6 cts.	45
peerless, T. D. 33,266, as distilled oil	20%	46
peppermint ..... per lb.	25 cts.	46
perilla	free	561
petroleum, crude or refined	free	561
pine, T. D. 8,992, as an essential oil	20%	46
plate, same as linseed oil, Coll. N. Y., per gall. of 7½ lbs.	10 cts.	45
poppy-seed, raw, boiled or oxidized.. per gall.	6 cts.	45
rape-seed ..... per gall.	6 cts.	45
recovered or dressing, T. D. 33,266, as distilled oil, n. s. p. f.	20%	46

		Par
Oils:		
red, T. D. 27,747, as acids, n. s. p. f.	15%	1
rendered, n. s. p. f.	15%	44
roses, see attar of roses		46
rose, artificial, T. D. 25,438, as attar of roses.	20%	46
rose, absolute, liquid, T. D. 32,884, as oil of rose	20%	46
rosemary	20%	46
rosin, T. D. 26,753, as distilled oil	20%	46
santal, or sandalwood, T. D. 9,336, as essential oils	20%	46
seal	per gall. 3 cts.	44
sesame or sesamum seed	per lb. 1 ct.	45
soap-making (except fish oil), not chemically compounded	free	498
sod	per gall. 3 cts.	44
soluble, T. D. 12,671, as alizarin assistant	25%	45
soya bean	free	561
soya bean, treated and manganese added, T. D. 33,644, as chemical compound, n. s. p. f.	15%	5
sperm	per gall. 8 cts.	44
spermaceti, of American fisheries	free	561
stand, as linseed oil, Coll. N. Y.,	per gall. of 7½ lbs. 10 cts.	45
tar	free	452
thyme	20%	46
Turkey red, T. D. 12,671, as alizarin assistant.	25%	45
valerian	20%	46
vitriol	free	387
whale	per gall. 5 cts.	44
whale of American fisheries	free	561
wine, T. D. 13,498, as a distilled oil	20%	46
wintergreen, T. D. 12,137, as essential oil	20%	46
wire drawing (except fish oils), not chemically compounded	free	498
wood	free	452
Okra pods, dried, T. D. 26,863, as vegetable in natural state, n. s. p. f.	15%	215
Olein, T. D. 29,805, a distilled oil, n. s. p. f.	20%	46
Oleo fegato, T. D. 15,680, as medicinal preparation.	15%	5
Oleo, stearin	free	562
Oleographs, T. D. 11,243, as lithographic articles.		325
Oleomargarine, T. D. 7,745, as a butter substitute,	per lb. 2½ cts.	200
Olibanum, same as drugs, Coll. N. Y.		27 477
Olive:		
kernels, T. D. 29,763, as nuts, n. s. p. f.	per lb. 1 ct.	226
nuts, ground, T. D. 22,783, as n. e. m. a.	15%	385
solide, T. D. 22,895, as extract of logwood and other dyewoods, not ctg. alcohol	per lb. ⅝ ct.	30
pulp, T. D. 33,660, as n. e. m. a.	15%	385
Olives	per gall. 15 cts.	218
broken, pitted, T. D. 33,263, as olives.	per gall. 15 cts.	218
in brine, T. D. 32,051, as olives	per gall. 15 cts.	218

		Par
Olives:		
packed in olive oil, T. D. 33,263, as olives, and the olive oil under par. 45.		
stuffed, T. D. 26,921, as olives ....per gall.	15 cts.	218
Onion powder, as n. e. m. a., Coll. N. Y.	15%	385
Onions .....per bush.	57 lbs. 20 cts.	208
cooked and packed, T. D. 29,965, as vegetables prepared	25%	200
in brine, T. D. 29,922, as vegetables in brine..	25%	200
Onyx:		
benches, wholly or partly mfd.	45%	98
blocks, rough or squared only.....per cu. ft.	50 cts.	97
clock cases, T. D. 31,380, as parts of clocks, n. s. p. f.	30%	161
cut, suitable for use in the mf. of jewelry, T. D. 26,289, as precious stones, cut.....	20%	357
dressed, over 2 inches in thickness..per cu. ft.	75 cts..	97
imitation paste in cubes, T. D. 31,254, as imitation precious stones	20%	357
keystones, cut, and polished, T. D. 26,014, fit for use as jewelry, as precious stones, cut but not set	20%	357
manufactures of, or onyx, m. c. v., n. s. p. f...	45%	98
Mexican, T. D. 29,633, same as onyx		97
monuments, wholly, or partly mfd.	45%	98
mosaic cubes, see mosaic cubes		97
paving tiles, see onyx slabs		97
sawed, over 2 inches in thickness..per cu. ft.	75 cts.	97
slabs, or paving tiles, ctg. not less than four superficial inches:		
if not more than 1 inch in thickness, per superficial ft.	6 cts.	97
if more than 1 inch and not more than 1½ inches in thickness..per superficial ft.	8 cts.	97
if more than 1½ inches and not more than 2 inches in thickness, per superficial ft.	10 cts.	97
if rubbed in whole or in part, in addition, per superficial ft.	2 cts.	97
vases, wholly or partly mfd.	45%	98
Opal balls, drilled, T. D. 30,934, as precious stones, cut, not set	20%	357
tiles or tiling, see tiles		96
Opals:		
cut, but not set, and suitable for use in the mf. of jewelry	20%	357
rough, or uncut, as precious stones rough or uncut, not set	10%	357
rough, one side polished, T. D. 32,525, as precious stones, not advanced	10%	367
set, same as jewelry		356
Openwork-woven fabrics or articles from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving,		

			Par
Openwork-woven, *continued:*			
forming figures or designs, not including straight hemstitching of whatever yarns, threads, or filaments composed, and articles made in whole or in part of the foregoing....		60%	358
Opera glasses		35%	93
Opii sed liq., T. D. 11,968, as a liquid preparation of opium		60%	47
Opium:			
alkaloids of	per ounce	$3.00	47
aqueous extracts of, for medicinal uses		60%	47
containing less than 9% of morphia	per lb.	$6.00	47
containing 9% and over of morphia, dried to contain 15% or less of moisture, powdered, or otherwise advanced beyond the condition of crude, or unmanufactured	per lb.	$4.00	47
containing over 15% of moisture, T. D. 31,388, as crude	per lb.	$3.00	47
crude or unmfd., and not adulterated, containing 9% and over of morphia	per lb.	$3.00	47
esters	per ounce	3.00	47
liquid preparations, n. s. p. f.		60%	47
salts	per ounce	$3.00	47
tincture of, n. s. p. f.		60%	47
Preparations of opium deposited in bonded warehouses shall not be removed therefrom without payment of duties, and such duties shall not be refunded: *Provided*, That nothing herein contained shall be so construed as to repeal or in any manner impair or affect the provisions of an Act entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," approved February 9, 1909			47
Optical instruments and frames and mountings for same, n. s. p. f.		35%	93
instruments, glass plates or disks for, see glass			494
Orange:			
bitters, T. D. 9,113, as bitters ctg. spirits,	per pf. gall.	$2.60	240
flower oil, see oils			46
flower water, ctg. no alcohol, T. D. 29,575, as floral waters		20%	48
juice, sour, see juices			532
mineral		25%	56
oil, see oils			46
paste, T. D. 27,636, as fruits, preserved		20%	217
peel, dried by exposure to the atmosphere, T. D. 22,041, as orange peel, dried		free	563
peel in brine, T. D. 27,551, as orange peel, not preserved		free	563
peel, preserved, candied or dried	per lb.	1 ct.	221
peel, not preserved, candied or dried		free	563

		Par
Orange:		
pulp, T. D. 22,436, as fruit in its own juice..	20%	217
trees, for cultivation, T. D. 30,165, as fruit plants for cultivation	free	489
wood sticks, see sticks		648
Oranges:		
boxes, barrels and other articles containing, see fruit boxes		172
cut in two, in brine, T. D. 24,567, as fruits in brine	free	488
in bulk and in packages, same as lemons		220
Orchestrion, T. D. 11,707, as musical instrument..	35%	373
Orchids	25%	210
Orchil, or orchil liquid	free	564
extract, T. D. 32,488, as a vegetable extract for dyeing .....per lb.	% ct.	30
sulphonated derivations of, T. D. 32,760, as vegetable extract for dyeing.....per lb.	% ct.	30
Ores, see specific ores		
Organs, T. D. 13,962, as musical instruments.....	35%	373
Organzine silk	15%	313
warp ends, or thrums, silk, T. D. 17,440, as silk yarn	15%	313
Origanum, oil of, red or white, see oils		46
Orleans, and all extracts of	free	399
Ornaments composed of:		
cream-colored ware, crockery ware, earthenware, semi-porcelain earthenware, stoneware, or white granite, see earthenware		79
bisque ware, china, parian ware, or porcelain, see china ware		80
of whatever yarns, threads or filaments composed, and articles made in whole or in part thereof	60%	358
Ornamental trees, stocks, cuttings and seedlings for, n. s. p. f., see seedlings		211
feathers, flowers, fruits, grains, leaves, see materials		347
Orpiment	free	403
Orris root:		
crude, T. D. 19,455, as crude drugs		27 / 477
dentifrice, as toilet preparations		48
ground, T. D. 17,176, as drugs advanced.....	10%	27
oil, see oils		46
prepared and cut into lengths for infants' use, T. D. 12,661, as drugs advanced	10%	27

		Par
Orris root:		
resinoide of, T. D. 30,491, as drugs advanced..	10%	27
scraped and cleaned, T. D. 19,455, as crude drugs	free	477
Orthotoluidin, T. D. 15,395, as aniline oil	10%	23
Osier:		
bonnets, hats, and hoods, see hats, straw		335
braids, laces, and plaits, see braids for hats		335
manufactures of	25%	173
prepared for basket makers' use	10%	173
Osmium, and native combinations thereof, with iridium, palladium, rhodium, and ruthenium, or with platinum	free	517
Osoko, as biscuits, n. s. p. f., Coll. N. Y.	free	417
Osseine, as glue stock, D. L. N. Y. Sept. 1, 1910..	free	504
Ostensoriums, T. D. 12,096, may be regalia		611
Ostrich feathers, see feathers		357
Owls, miniature, papier-mâché and feathers, T. D. 10,906, as toys	35%	342
Ox gall, inspissated, T. D. 16,638, as medicinal preparation	15%	5
shoes, iron or steel	free	554
Oxalic acid, see acids		1
Oxides, see specific oxides		
Oxygen gas, T. D. 10,159, as n. e. a. unmfd.	10%	385
Oxymuriate, as chloride of lime .....per lb.	1/10 ct.	12
Oysters, T. D. 12,258, as shellfish	free	598
Ozokerite, T. D. 2,703, as mineral wax	free	641

P

		Par
Packers' skewers, wood .....per M	10 cts.	174
Packing box shooks, wood, n. s. p. f.	15%	171
boxes of wood (empty), n. s. p. f.	15%	171
"planit," T. D. 32,048, as metal mf.	20%	167
Paddy, or rice, with outer bulb, see rice		193
Pads, writing, leather covers and refills, T. D. 30,645, entireties, leather c. v.	30%	360
Painters' knives, same as knives, table		128
Paintings:		
banners, silk, hand-painted, T. D. 32,560, as paintings	15%	376
for exhibition at a fixed place, under bond, see works of art		654
for presentation to an institution or society, see works of art		655
temporary exhibition, under bond, see works of art		653
in aniline colors, T. D. 26,183, not oil or water colors		
in mineral colors, T. D. 25,761, not oil or water colors		
in oil or water colors, or copies, replicas, or reproductions of the same, n. s. p. f., see works of art		376
on china, mineral colors, T. D. 25,761, as painted china	55%	80
on copper base, with mineral colors and fired, T. D. 32,823, as metal mfs.	20%	167
on glass, pictorial, for presentation to an institution or society, see works of art		655
on fabrics, in oil, T. D. 26,242, as paintings..	15%	376
original, in oil, mineral, water, or other colors, including not more than two replicas or reproductions of the same, see works of art.		652
productions of American artists, see works of art		655
produced more than 100 years, see works of art		656
silk squares, hand painted, T. D. 31,498, as paintings	15%	376
Paints:		
artists', whether in tubes, pans, cakes or other forms	20%	63
enamel, and all paints, n. s. p. f., whether crude, dry, or mixed or ground with water or oil, or with solutions other than oil	15%	63
grease, theatrical, see toilet preparations.....		48
Palette knives, same as knives, table		130

		Par
Palings, wood, n. s. p. f.	free	647
Pall cloths or funeral palls, not regalia, D. L. Feb. 20, 1913		611
Palladium, and native combinations thereof, with iridium, osmium, rhodium and ruthenium, or with platinum	free	517
pieces or sheets, rough edged, T. D. 30,754	free	517
Palmbast, T. D. 23,254, as wood mf.	15%	176
Palm:		
kernel oil, see oils		561
leaf:		
(areca, cycas and phenix) treated to prevent decomposition, T. D. 30,277, as ornamental leaves	60%	347
bonnets, hats, and hoods, see hats, straw		335
braids, laces, and plaits, see braids for hats		335
dried, prepared, colored or preserved, T. D. 33,409, as ornamental leaves	60%	347
fans, see fans		480
in natural state, not colored, dyed, or otherwise advanced or mfd.	free	480
manufactures of, or component m. c. v., n. s. p. f.	15%	368
woven, T. D. 33,338, as braid, palm leaf.		335
nuts and kernels	free	557
oil, see oils		561
pitch, T. D. 6,286, as n. e. m. a.	15%	385
seed, T. D. 13,491, as palm nuts	free	557
stems, T. D. 27,892, as nursery stock	15%	211
tree hearts, preserved, T. D. 31,352, as prepared vegetable	25%	200
Palmitic acid, T. D. 33,620, as acid, n. s. p. f.	15%	1
Palms	25%	210
Palmyra fiber, T. D. 30,733, as fibrous veg. substance, crude	free	497
Pamphlets, printed wholly or chiefly in languages other than English	free	426
n. s. p. f., as printed matter	15%	329
Pandanus seed, T. D. 31,883, as seeds, n. s. p. f.,	per lb. 5 cts.	212
Panne velvets, T. D. 29,158, as plushes		
Pantograph machine, T. D. 32,751, as metal mf.	20%	167
Pants, cotton, or other vegetable fiber, knitted, same as wearing apparel, knitted		261
Papain, crude, T. D. 23,178, as crude drugs	free	477
powdered, T. D. 23,178, as drugs advanced	10%	27
Paper:		
absorbent, T. D. 19,069, as bibulous n. s. p. f.	30%	323

Paper:		Par
account book, T. D. 26,338, as ledger paper..	25%	326
adhesive, T. D. 25,441, as gummed paper.....	35%	324
albuminized, for photographic purposes	25%	324
articles, n. s. p. f., see paper mfrs.		
bags, as paper mfrs.		
bands, lithographed, see litho. labels		325
baryta-coated, T. D. 31,524, as surface coated for photographic purposes	25%	324
basic, for blue print, T. D. 32,654, as basic paper for sensitizing	15%	324
basic, plain, for albuminizing, sensitizing, baryta coating, or for photographic or solar printing processes	15%	324
basic, for paper hangings, as paper, n. s. p. f.	25%	332
binders' board, T. D. 32,424, same as cardboard	25%	328
bibulous	30%	323
blotting, T. D. 33,160, as bibulous paper	30%	323
blotting, printed, T. D. 29,298, as article made of bibulous paper	30%	323
blue print, as ferroprussiate paper, sensitized..	25%	324
bond, same as paper, writing		326
borders, cut, die cut, or stamped from paper or cardboard	25%	332
box forms, T. D. 31,236, as paper mfrs.		
boxes, see paper mfs.		
bowl, T. D. 31,568, as paper, n. s. p. f.	25%	332
calendar blocks, T. D. 33,511 as printed matter	15%	329
calendars, lithographically printed, see litho. articles		325
carbon tissue, T. D. 28,300, as coated paper, n. s. p. f.	35%	324
carbon duplicating, as coated paper, n. s. p. f.	35%	324
charts, see charts		329
cigarette, see cigarette paper		381
cloth lined	35%	324
color prints on surface coated paper, T. D. 31,429, as printed matter	15%	329
copying	30%	323
cork, see cork		340
covered with metal leaf, wholly or partly	25%	324
crêpe	30%	323
crinkled, heavy, T. D. 33,511, as crêpe paper..	30%	323
decalcomania, not printed	free	567
designs, cut, die cut, or stamped from paper or cardboard	25%	332
disks, cut from filtering paper, T. D. 31,182, as filtering paper	30%	323
drawing, same as paper, writing		326
drinking cup forms, T. D. 32,858, as paper cut into forms	25%	332
embossed, uncoated, as paper with surface design	35%	324
emery, see emery		343
engravings, see engravings		329

		Par
Paper:		
envelopes, n. s. p. f., see envelopes		327
envelopes, composed of surface coated papers, see paper mfs.		
etchings, see etchings		329
ferro-prussiate, T. D. 11,702, as sensitized paper	25%	324
filtering	30%	323
filtering, used in chemical research, T. D. 14,743, may be scientific preparation		573
flaps, lithographed, same as litho. labels		325
flock coated	25%	324
forms, cut, die cut, or stamped from paper or cardboard	25%	332
gelatin coated	25%	324
gilt, as coated paper, n. s. p. f.	35%	324
gold, T. D. 8,940, as paper covered with metal leaf	25%	324
grease proof, which has been supercalendered and rendered transparent or partially so by whatever name known	35%	324
grease proof, n. s. p. f.	35%	324
gummed, see paper, uncoated		324
hand-made, and paper commercially known as hand-made paper and machine hand-made, same as paper writing		326
hangings, with paper back or composed wholly or in c. v. of paper	25%	328
hygeia, T. D. 31,529, as cigarette paper	50%	381
initials, cut, die cut, or stamped from paper or cardboard	25%	332
Jacquard designs on ruled paper, or cut on Jacquard cards, and parts of such designs	25%	328
Japan and imitation Japan, by whatever name known, same as paper, writing		326
Kraft, T. D. 32,884, as wrapping paper	25%	328
labels, lithographed, see litho. labels		325
lace, cut, die cut, or stamped from paper or cardboard	25%	332
leaves, ornamental, T. D. 17,281, as ornamental leaves	60%	347
ledger, same as paper, writing		326
letter, same as paper, writing		326
lithographic transfer, not printed	25%	324
Paper manufactures:		
articles manufactured from copying, stereotype, bibulous, tissue, pottery, crêpe, and filtering paper, or of which such paper is the comp., m. c. v.	30%	323
bags, envelopes, and all other articles, n. s. p. f., composed wholly or in c. v. of papers wholly or partly covered with metal leaf or with gelatin or flock, papers with white coated surface or surfaces, calender plate finished, hand dipped marbleized		

		Par
Paper, *continued:*		
paper, parchment paper, and lithographic transfer paper not printed; papers with coated surface or surfaces suitable for covering boxes, not specially provided for, whether or not embossed or printed except by lithographic process; all other paper with coated surface or surfaces not specially provided for in this section; uncoated papers, gummed, or with the surface or surfaces wholly or partly decorated or covered with a design, fancy effect, pattern, or character, whether produced in the pulp or otherwise except by lithographic process, cloth-lined or reinforced papers, and grease-proof and imitation parchment papers which have been supercalendered and rendered transparent or partially so, by whatever name known, all other grease-proof and imitation parchment papers, not specially provided for in this section, by whatever name known	35%	324
boxes of paper or papier mâché or wood covered with any of the foregoing papers.	35%	324
manufactures, or of which paper is the comp. m. c. v., n. s. p. f.	25%	332
maps, see maps		329
marbleized, hand dipped	25%	324
masks, see masks		370
matrices, T. D. 18,429, as paper mfs.		
monograms, cut, die cut, or stamped from paper or cardboard	25%	332
money, Chinese, T. D. 23,064, as paper mfs.	25%	332
napkins, see napkins.		
Normandy vellum, T. D. 31,498, as printing paper		322 567
note, same as paper, writing		326
n. s. p. f.	25%	332
old, see paper, stock		566
onion skin and imitation onion skin, calendered or uncalendered, same as paper, writing		326
pamphlets, see pamphlets		329
parchment	25%	324
parchment, imitation, which has been supercalendered and rendered transparent or partially so, by whatever name known	35%	324
parchment, imitation, n. s. p. f., by whatever name known	35%	324
perforated, for musical instruments, T. D. 24,803, as parts of mus. inst.	35%	373
photographic printing, plain basic papers for	15%	324
photographic, surface coated	25%	324
photographs, see photographs		329

		Par
Paper,		
placards, lithographed, see litho. articles		325
pottery	30%	323
prepared wholly with glycerin, or glycerin combined with other materials, containing the imprints taken from lithographic plates	25%	137
press	25%	328
profile, T. D. 31,316, as drawing paper	25%	326
printing paper (other than paper commercially known as hand-made or machine hand-made paper, Japan paper, and imitation Japan paper by whatever name known), unsized, sized or glued, suitable for the printing of books and newspapers, but not for covers or bindings, not specially provided for in this section, valued above 2½ cts. per lb.	12%	322
valued at not above 2½ cts. per lb.	free	567
Provided, however, That if any country, dependency, province, or other subdivision of government shall impose any export duty, export license fee, or other charge of any kind whatsoever (whether in the form of additional charge or license fee or otherwise) upon printing paper, wood pulp, or wood for use in the manufacture of wood pulp, there shall be imposed upon printing paper, valued above 2½ cts. per pound, when imported either directly or indirectly from such country, dependency, province, or other subdivision of government, an additional duty equal to the amount of the highest export duty or other export charge imposed by such country, dependency, province, or other subdivision of government, upon either printing paper, or upon an amount of wood pulp, or wood for use in the manufacture of wood pulp necessary to manufacture such printing paper		322
record, same as paper, writing		326
reinforced	35%	324
rice, T. D. 12,834, as paper, n. s. p. f.	25%	332
roentgen-ray, T. D. 31,207, as surface coated paper, n. s. p. f.	35%	324
sensitized	25%	324
serpentine, T. D. 28,026, as paper mfs.		
shapes, cut, die cut, or stamped from paper or cardboard	25%	332
shavings, tissue paper, T. D. 28,160, as tissue paper mf.	30%	323
sheathing	5%	320
shelf, T. D. 28,300, as paper mfs.	25%	332
solar printing, plain basic papers for	15%	324
stereotype	30%	323
stock, crude, of every description, including all		

		Par
Paper, *continued:*		
grasses, fibers, rags, waste, including jute, hemp and flax waste, shavings, clippings, old paper, rope ends, waste rope, and waste bagging, and all other waste not specially provided for in this section, including old gunny cloth and old gunny bags, used chiefly for paper making	free	566
stained glass, T. D. 33,199, as paper decorated or covered with a design	35%	324
surface or surfaces coated, white, calender plate finished	25%	324
surface or surfaces coated, suitable for covering boxes, n. s. p. f., whether or not embossed or printed except by lithographic process	40%	324
surface or surfaces coated, n. s. p. f.	35%	324
surface or surfaces decorated, see paper, uncoated		324
tablet, same as paper, writing		326
tarred, T. D. 28,429, as wrapping paper	25%	328
tissue	30%	323
transfer, wet, ctg. the imprints taken from lithographic plates	25%	137
typewriter, same as paper, writing		326
twine, for binding wool and hair, see twine		650
uncoated, gummed	35%	324
uncoated, with the surface or surfaces wholly or partly decorated or covered with a design, fancy effect, pattern, or character, whether produced in the pulp or otherwise except by lithographic process	35%	324
vegetable tracing, T. D. 26,376, as grease proof paper	35%	324
views of any landscape, scene, building, place or locality in the U. S. on cardboard or paper, see Am. views		329
writing, letter, note, drawing, hand-made paper and paper commercially known as hand-made paper and machine hand-made paper, Japan paper and imitation Japan paper by whatever name known, and ledger, bond, record, tablet, typewriter, and onionskin and imitation onionskin papers calendered or uncalendered, whether or not any such paper is ruled, bordered, embossed, printed, lined, or decorated in any manner	25%	326
windowphanie, same as paper, stained glass		
wrapping, n. s. p. f.	25%	328
Paper-box board, common, not coated, lined, embossed, printed or decorated in any manner, not cut into shapes for boxes or other articles	5%	320
Papperinos seeds, in brine, T. D. 32,078, as pickles	25%	201

		Par
Papier-mâché boxes, covered or lined with cotton or other vegetable fiber	35%	324
boxes, covered with surface coated paper, etc., see paper mfs.		324
manufactures of, or component m. c. v., n. s. p. f.	25%	369
Papyrine, as parchment paper	25%	324
Paprica, ground, T. D. 20,886, as capsicum or red pepper.....per lb. 1 ct. and	20%	235
unground, T. D. 20,886, as capsicum or red pepper .....per lb. 1 ct.		235
Papoid, a medicinal preparation, T. D. 32,614.....	15%	5
Paraffin	free	561
candles, T. D. 28,141, n. e. m. a.	15%	385
liquid, T. D. 29,991, as paraffin	free	561
molle, T. D. 29,991, as paraffin	free	561
oil, see oils		561
Paraldehyde, T. D. 27,158, a medicinal preparation	15%	5
Paramidophenol, salzsaures, T. D. 13,587, as coal-tar prep.	15%	21
Paranitranilin, not medicinal, and not colors or dyes	10%	23
Paranitrophenol, T. D. 11,738, as coal-tar prep.	15%	21
Paraphenylene diamine, T. D. 17,755, as coal-tar prep.	15%	21
Parasol ribs and stretchers, composed in c. v. of iron, steel or other metal, in frames or otherwise	35%	141
Parasols:		
covered with material other than paper or lace not embroidered or appliquéd	35%	383
embroidered or appliquéd, T. D. 32,988, as embroidered or appliquéd articles	60%	358
sticks for, finished or unfinished	30%	383
sticks for, in the rough, or not further advanced than cut into lengths, see wood sticks		648
Parchment	free	568
bags, baskets, belts, card cases, jewel boxes, pocketbooks, portfolios, satchels, and other boxes and cases wholly or in c. v. of parchment, not jewelry, n. s. p. f.	30%	360
any of the foregoing permanently fitted and furnished with traveling, bottle, drinking, dining, or luncheon and similar sets ("set" and traveling set defined, see leather)	35%	360
cloth, T. D. 32,963, parchment paper, c. v., same as mfs. parchment paper	35%	324
manufactures, or parchment m. c. v., n. s. p. f.	30%	360

		Par
Parchment:		
papers, see paper, parchment		324
printed, T. D. 28,512, as printed matter	15%	329
written, T. D. 29,848, as parchment	free	568
Parian wares, same as china wares		80
works, for exhibition at a fixed place, under bond, see work of art		654
works, produced more than 100 years prior to the date of importation, see works of art		656
Paris green	free	569
white, dry ..... per lb.	1/10 ct.	60
white, ground in oil	15%	60
Parkesine as celluloid, see pyroxylin		25
Parsley seed, see seeds		212
Parsnip seed, see seeds		212
Partridge wood sticks, see sticks		648
meal, as n. e. m. a., Coll. N. Y.	15%	385
Partridges, alive, 25,360, as birds, n. s. p. f.	free	416
dressed	30%	227
Pasta mack, T. D. 29,267, non-alc. toilet preparation	60%	48
Paste:		
almond, cosmetic, as toilet preparations		48
almond, confection, as confectionery		180
aniline, T. D. 2,810, as a coal-tar color or dye.	30%	20
black, T. D. 16,710, an extract of logwood, per lb.	⅝ ct.	30
calices, T. D. 4,769, as parts of art. flowers	60%	347
fast blue, T. D. 10,566, as coal-tar color	30%	20
fish	25%	201
licorice, see licorice		40
manufactures, or comp., m. c. v., n. s. p. f.	30%	95
oxidizing, T. D. 1,863, as chemical compound.	15%	5
shoemakers', T. D. 17,625, as n. e. m. a.	15%	385
theatrical grease, see toilet preparations		48
toilet, see toilet preparations		48
Pasteboard, T. D. 30,826, as cardboard	25%	328
Pastels or copies, replicas or reproductions of the same	15%	376
see works of art		652
Pastiles, fumigating, T. D. 6,114, as n. e. m. a.	15%	385
smokers', T. D. 17,814, as toilet preparations.	60%	48
violet, T. D. 32,455, as confectionery		180
Pastilles, known as "florents reglisse," T. D. 22,896, as confectionery, but not less than	25%	17
Pâté de foie gras, T. D. 32,905, as prepared meat.	free	545
Patent alum, see alum		6
Patterns, T. D. 18,085, are not models of invention		551
Paving posts, see posts		170
tiles, see marble or onyx slabs		97
Pawpaw milk, powdered, T. D. 30,069, as drug advanced		27
crude, T. D. 23,178, as crude drug		477

		Par
Pea hulls, T. D. 23,431, crude vegetable substance.	free	552
sausages, T. D. 31,883, as n. e. m. a.	15%	385
Peach kernels ..... per lb.	3 cts.	223
Peaches, dried, desiccated, evaporated or prepared, n. s. p. f. ..... per lb.	1 ct.	217
green or ripe ..... per bush. of 50 lbs.	10 cts.	217
preserved, see fruits of all kinds		217
Peacocks, T. D. 30,733, as birds and land and water fowls	free	424
feathers, crude, T. D. 27,821, as crude feathers.	20%	347
Peanut brittle, T. D. 30,048, as confectionery		180
meal, flavored, Coll. N. Y., as n. e. m. a.	15%	385
oil, see oils		45
Peanuts, or ground beans, shelled ..... per lb.	¾ ct.	225
or ground beans, unshelled ..... per lb.	⅜ ct.	225
Pear stocks, cuttings, or seedlings, see seedlings..		211
Pearl beads, imitation, same as beads of all kinds.		333
buttons, see buttons		339
hardening for paper makers' use	10%	74
mother of, see mother-of-pearl		369
shells, not sawed, cut, flaked, polished or otherwise mfd., or advanced in value from natural state	free	570
seed, imitation, T. D. 29,564, as frostings ...	15%	63
Pearls and parts thereof:		
drilled or undrilled, but not set or strung	20%	357
artificial and parts thereof	20%	357
drilled, sorted and matched, T. D. 25,876, as pearls not set or strung	20%	357
imitation, and parts thereof, for use in the mfr. of jewelry	20%	357
imitation, on wire, T. D. 32,860, as imit. pearls, although wire c. v.	20%	357
imitation, set, as jewelry	60%	356
reconstructed and parts thereof	20%	357
set, as jewelry	60%	356
synthetic and parts thereof	20%	357
Pears:		
alligator, T. D. 30,447, as fruits, green, ripe, dried, n. s. p. f.	free	488
dried, desiccated, evaporated, or prepared in any manner, n. s. p. f. ..... per lb.	1 ct.	217
green or ripe ..... per bush. of 50 lbs.	10 cts.	217
prickly, T. D. 21,458, as fruits, green, ripe, or dried, n. s. p. f.	free	488
preserved, see fruits of all kinds		217
Peas:		
green or dried, in bulk or in barrels, sacks, or similar packages.... per bush. of 60 lbs.	10 cts.	209
ground, T. D. 31,813, as n. e. m. a.	15%	385
in cartons, papers, or other similar packages, including the weight of the immediate coverings ..... per lb.	1/3 ct.	209

		Par
Peas:		
prepared or preserved, or contained in tins, jars, bottles or similar packages including weight of immediate coverings.....per lb.	1 ct.	199
Peas, seed, same as peas, green or dried		209
Peas, split .....per bush. of 60 lbs.	20 cts.	209
Peat moss .....per ton	50 cts.	377
Peat moss fiber, T. D. 21,545, as peat moss, per ton	50 cts.	377
Pebble, Brazilian, unwrought or unmfd., see Brazilian pebble		431
lenses, see lenses		92
Pedestals, marble and alabaster, T. D. 31,331, as marble and alabaster mfd. into articles.....	45%	98
Peel, citron, see citron		221
lemon, see lemon		221 563
orange, see orange		221 563
Pelargonate of ethyl, or pelargonic ether, T. D. 17,406, as fruit ether	20%	46
Pelitory root, as drugs		27 477
Pelitots, T. D. 31,115, as fireworks, n. s. p. f..per lb.	10 cts.	344
Pelletierine, T. D. 13,701, as medicinal preparation	15%	5
Pen wipers, metal stand with bristles, T. D. 32,046, not brushes, as metal mf.	20%	167
Pencil holders, of base metal, T. D. 31,813, as metal mf.	20%	167
leads, not in wood or other material	10%	379
sharpeners, T. D. 33,513, hand power mchs., as metal mf.	20%	167
tips, metal and rubber, rubber c. v., T. D. 32,529, as rubber mf.	10%	368
Pencils, hair, in quills, or otherwise.....	35%	336
of lead.....36c per gross but not less than	25%	378
of paper, or wood, or other material not metal, filled with lead or other material, per gross 36c. but in no case less than.....	25%	378
slate	25%	378
Penholder tips	25%	157
Penholders and parts thereof.....	25%	157
combination, comprising penholder, pencil, rubber eraser, automatic stamp or other attachment	25%	157
Provided, That pens and penholders shall be assessed for duty separately.		
Penknives, see knives with folding blades		128
Pennyroyal, T. D. 26,735, same as drugs.....		27 477
seeds, see seeds		212

		Par
Pens, feather, of ornamental quills, T. D. 33,433, as articles composed of feathers. Note proviso to par. 347.	60%	347
fountain	25%	157
fountain, parts of, such as feed barrel, feed bar, neck and cap, T. D. 33,373, as mfs. hard rubber	25%	369
glass, and handle in one piece, T. D. 32,621, as articles of blown glass	45%	84
gold	25%	157
metallic, n. s. p. f.	per gross 8 cts.	156
metallic, with nib and barrel in one piece	per gross 12 cts.	156
stylographic	25%	157
Provided, That pens and penholders shall be assessed for duty separately.		
Pentagraph machine, T. D. 32,655, as metal mf.	20%	167
Peonia Arborea, T. D. 33,270, as nursery stock	15%	211
Moutan, T. D. 33,270, as nursery stock	15%	211
Peony, herbaceous, bulbs	per M. $10.00	210
Peperoni, green pepper pods, in vinegar, T. D. 33,560, as pickles	25%	201
Pepper, black, unground	per lb. 1 ct.	235
capsicum, unground	per lb. 1 ct.	235
cayenne, unground	per lb. 1 ct.	235
red, unground	per lb. 1 ct.	235
white, unground	per lb. 1 ct.	235
if ground, the specific duty enumerated and in addition thereto a duty of 20%,	per lb. 1c. and 20%	235
seeds, see seeds		212
shells, unground, T. D. 20,846, as pepper, unground	per lb. 1 ct.	235
shells, ground, T. D. 27,804, as spices, n. s. p. f.	20%	235
white, decorticated, T. D. 21,080, as pepper, unground	per lb. 1 ct.	235
Peppers, bird, or chillies, T. D. 14,787, as red pepper	per lb. 1 ct.	235
fresh, green, T. D. 23,342, as vegetables in natural state	15%	215
in brine, T. D. 32,078, as pickles	25%	201
prepared in tins, T. D. 33,194, as prepared vegetables	25%	200
Peppermint leaves, same as drugs		27 / 477
oil, see oils		46
Pepsin, T. D. 7,263, as medicinal preparation	15%	5
Peptone, T. D. 12,698, as chemical compound	15%	5
Percussion caps, see caps		346
Perchlorate ammonia, see ammonia		395
Perfumery, including articles of perfumery, whether in sachets or otherwise, if containing alcohol	per lb. 40 cts. and 60%	48
if not containing alcohol	60%	48

		Par
Perfumery:		
natural or synthetic, odoriferous or aromatic substances, preparations, and mixtures used in the mf. of, but not marketable as, perfumes or cosmetics, and not containing alcohol, n. s. p. f.	20%	49
Periodicals	free	556
But the term "periodicals" as herein used shall be understood to embrace only unbound or paper-covered publications issued within six months of the time of entry, devoted to current literature of the day, or containing current literature as a predominant feature, and issued regularly at stated periods, as weekly, monthly, or quarterly, and bearing the date of issue.		
fashion, printed in whole or in part by lithographic process or decorated by hand	per lb. 6 cts.	325
printed illustrations intended for use in a monthly magazine, imported separately, T. D. 33,660, dutiable as printed matter	15%	329
supplements, advertising matter, T. D. 28,300, as books	15%	329
supplements, T. D. 25,036, as parts of periodicals if imported with them	free	556
serial stories, with other reading matter, T. D. 26,739, as periodicals	free	556
Permanganate of potash, see potash		64
Persian berries, extracts and decoctions, not contg. alcohol and not medicinal	per lb. ⅜ ct.	30
Persis, same as orchil, extract of, vegetable extract for dyeing	per lb. ⅜ ct.	30
Personal effects, not mdse., of citizens of the U. S. dying in foreign countries, see effects		571
effects, of persons arriving in the U. S., see effects		642
Perspectives, T. D. 17,830, as optical instruments	35%	93
Peru balsam, see balsams		9
Peruvian bark, from which quinine may be extracted	free	410
Petroleum, crude or refined, and all product obtained from petroleum	free	561
Pewter articles or wares, n. s. p. f., wholly or in c. v. of pewter but not plated with gold or silver, and whether partly or wholly mfd	20%	167
in pigs, T. D. 27,034, as metals unwrought	10%	154
old, and fit only to be remfd	free	572
Pheasant meal, as n. e. m. a., Coll. N. Y	15%	385
Phenacetin, T. D. 28,950, as medicinal preparation	15%	5
crystals, T. D. 27,785, as medicinal preparation	15%	5
Phenix leaves, see palm leaf		
Phenol	free	452
Phenolphthalein	25%	18

		Par
Phenylene-diamine, T. D. 15,123, as coal tar preparations, not a color or dye	15%	21
Phenyl salicylate, T. D. 25,361, as medicinal preparation	15%	5
Philosophical apparatus, utensils, instruments, and preparations imported for any society or institution, see society		573
apparatus, for temporary exhibition, under bond, see works of art		653
Phonograph disks and cylinders, T. D. 33,490, as parts of phonographs	25%	374
Phonographs or parts thereof, and similar articles	25%	374
master records, T. D. 31,351, as mfs. of wax	10%	367
Phosphate ammonia, see ammonia		7
rock, ground to a fine powder, T. D. 23,256, same as apatite	free	401
soda, see soda		67
Phosphates, crude	free	574
Phosphor tin, T. D. 24,442, as tin	free	631
Phosphoric acid, see acids		387
Phosphorus	free	575
Photograph albums, see albums		330
frames, lithographed T. D. 32,124, as litho. articles		325
Photographic cameras and parts thereof, n. s. p. f.	15%	380
dry plates, n. s. p. f.	15%	380
dry plates or films of Am. mf. (except moving picture films), exposed abroad, whether developed or not, see Am. goods returned		404
film negatives, imported in any form, for use in any way in connection with moving picture exhibits, or for making or reproducing pictures for such exhibits, exposed but not developed ..... per linear ft.	2 cts.	380
if exposed and developed ..... per linear ft.	3 cts.	380
film, positives, imported in any form, for use in any way in connection with moving picture exhibits, including herein all moving, motion, motophotography, or cinematography film pictures, prints, positives, or duplicates of every kind and nature, and of whatever substance made ... per linear ft.	1 ct.	380
Provided, however, That all photographic films imported under this section shall be subject to such censorship as may be imposed by the Secretary of the Treasury.		
films, sensitized but not exposed or developed	free	576
lenses, see lenses		94
paper, see paper, photographic		324
pictures, for temporary exhibition, under bond, see works of art		655
plates, exposed and developed, T. D. 31,845, as glass mf.	30%	95
views on glass, T. D. 28,404, as glass mf.	30%	95

		Par
Photographs for Library of Congress, see Library of Congress		424
for the United States, see United States		424
for exhibition at a fixed place, under bond, see works of art		654
for any society or institution, see society		427
n. s. p. f.	15%	329
on glass, T. D. 28,404, as glass mf	30%	95
on porcelain, burnt in, T. D. 28,805, as painted porcelain	55%	80
painted over in oil, T. D. 23,721, same as paintings	15%	376
which shall have been printed more than 20 years at date of importation	free	425
Phthalic acid, see acids		387
Phylactery, T. D. 12,801, as manuscript	free	542
Pianoforte actions and parts thereof	35%	383
action leather, see leather		359
hammers, T. D. 23,096, as parts of musical instruments	35%	373
leather, see leather		359
Piassava, crude, T. D. 27,244, fibrous vegetable substance	free	497
dressed and cut, T. D. 24,860, n. e. m. a.	15%	385
Piccolos, T. D. 25,310, as musical instruments	35%	373
Pickets, wood, n. s. p. f.	free	647
Pickles, n. s. p. f.	25%	201
Picot, or loop thread, T. D. 32,379, as cotton mf	30%	266
Picture frames are covered under bond for exhibition, the frame and picture being treated as an entirety, T. D. 33,728		654
Pictures, film, all moving, motion, moto-photograph or cinematograph, see photographic positives		380
lithographically printed, see litho. articles		325
photographic, for temporary exhibition, under bond, see works of art		653
framed, glass beads, c. v., T. D. 31,967, as beaded articles	50%	333
Pig skins, dressed and finished, T. D. 32,681, as leather, n. s. p. f.	free	530
rough, tanned, T. D. 33,325, as leather, n. s. p. f.	free	530
Pigeons, alive, D. L. N. Y., Nov. 14, 1910, as poultry	per lb. 1 ct.	229
dead, or prepared, D. L. N. Y., Nov. 14, 1910, as poultry, inc. weight of immediate coverings or containers	per lb. 2 cts.	229
homing, to be released for flight, T. D. 32,026, as live poultry	per lb. 1 ct.	229
homing, may be imported, under bond, for breeding, exhibition or competition, T. D. 32,026	free	398

		Par
Pigments, black, made from bone, ivory, or vegetable substance, by whatever name known	15%	53
commonly known as artists' paints or colors, whether in tubes, pans, cakes, or other forms	20%	63
containing lead, dry, or in pulp, and ground or mixed with oil or water, n. s. p. f.	25%	56
containing zinc, but not more than 5% of lead, ground dry	10%	61
when ground in or mixed with oil or water n. s. p. f., whether crude, dry, mixed, or ground with water or oil, or with solutions other than oil	15%	61
	15%	63
Pile fabrics:		
cotton or other vegetable fiber		257
flax		280
hemp		280
hair of the angora goat, alpaca, or other like animals		309
ramie		280
silk		314
wool		288
See specific materials.		
Piling, T. D. 26,753, as round unmfd. timber	free	647
Pill tiles, see earthenware		79
Pillow cases, cotton or cotton in c. v., not embroidered nor in part lace, n. s. p. f.	25%	264
shams, finished or unfinished, cotton or other vegetable fiber, made on Nottingham machine, see Nottingham		265
Pills, chemicals, drugs, medicinal and similar substances, whether dutiable or free, imported in pills, shall be dutiable at not less than	25%	17
Pilocarpine muriate, T. D. 13,058, as chemical compounds	15%	5
nitrate, T. D. 13,058, as chemical compounds	15%	5
Pimento, ground, per lb. ¾ ct. and	20%	235
unground, per lb. ¾ ct.		235
wood, sticks, see sticks		648
Pimenton, unground, T. D. 32,031, as red pepper, unground, per lb.	1 ct.	235
Pimiento, ground, T. D. 32,031, as capsicum or red pepper, ground, per lb. 1 ct. and	20%	235
Pincers, T. D. 30,689, as nippers	30%	166
carpenters', T. D. 30,689, as nippers	30%	166
Pin cubes, as metal mf	20%	167
cushions, made of cotton and sawdust, imitations of fruit, T. D. 30,048, as cotton mf.	30%	266
cushions, novelties, T. D. 29,429, not toys		
cushions, silk, in the form of fruit, T. D. 32,681, as silk mf	45%	318
Pineapple juice, carbonated, T. D. 32,031, same as beverages, contg. no alcohol		248

		Par
Pineapple:		
juice, concentrated, T. D. 30,464, as juices, fruit		247
cores, in brine, as fruit in brine, Coll. N. Y.	free	488
Pineapples, in barrels or other packages, of the capacity of the barrel or package	per cu. ft. 6 cts.	222
in bulk	per M. $5.00	222
preserved in their own juice	20%	217
preserved or packed in sugar, or having sugar added thereto, or preserved or packed in molasses, spirits or their own juices, see fruits in sugar		217
Pine cones, nuts with seeds, T. D. 33,217, as nuts, n. s. p. f.	per lb. 1 ct.	226
Ping pin, T. D. 31,255, as drug advanced	10%	27
Pink root, as drugs		27 477
saucers, as cosmetics, see toilet preparations		48
Pinning with wire teeth, T. D. 27,445, as wood mf.	15%	176
Pins, collodion, T. D. 31,118, as articles of collodion	40%	25
glass head, T. D. 19,129, mfrs. glass or paste	30%	95
jewelry, valued above 20c. per doz. pieces	60%	356
lace, T. D. 33,367, gold plated, as jewelry	60%	356
metal, valued above 20c. per doz. pieces, see jewelry		356
rose, T. D. 31,956, as artificial flowers	60%	347
with solid heads, without ornamentation, including hair, safety, hat, bonnet and shawl pins, any of the foregoing composed wholly of brass, copper, iron, steel, or other base metal, not plated with gold or silver, and not commonly known as jewelry	20%	158
Pipe bowls, made wholly of clay	25%	381
bowls, all other, of whatever material composed	50%	381
cast iron, of every description, see iron, cast		125
clay, unwrought or unmfd., as clays, on gross weight	per ton 50 cts.	76
clay, wrought, T. D. 21,639, as clays wrought or mfd., on gross weight	per ton $1.00	76
lead, see lead		153
sewer, T. D. 23,765, as articles of earthy or mineral substance, not dec	20%	81
stems, broken, T. D. 17,151, as earthy or mineral substance, not dec	20%	81
Pipes, copper, see copper pipes		147
lap-welded, butt-welded, seamed or jointed, iron or steel	20%	127
tobacco, common, made wholly of clay	25%	381
tobacco, common, clay, c. v., T. D. 24,205	25%	381
tobacco, all other, of whatever material composed	50%	381
tobacco, glazed or burnished, known as French clay T. D. 13,893	50%	381

		Par
Pipes:		
tobacco, so-called Vienna Meerschaum, T. D. 32,584, as all other pipes	50%	381
wrought, iron or steel, n. s. p. f.	20%	127
Pips, lily of the valley, see lily of the valley		210
Pistoles in sugar, T. D. 4,793, as fruits preserved in sugar	20%	217
Pistols, automatic, magazine, or revolving, or parts thereof and fittings therefor	35%	133
n. s. p. f., T. D. 24,621, same as side arms	30%	129
Pith hats, pith c. v., T. D. 12,134, same as vegetable fiber, wearing apparel	30%	256
helmets, covered with mohair, T. D. 14,386, as mfrs., c. v., angora goat hair (effective Jan. 1, 1914)	40%	308
Pitch, Burgundy, see Burgundy pitch		437
coal tar, see coal tar		452
pipes	35%	373
rosin, plain, T. D. 29,516, as n. e. m. a.	15%	385
wood	free	626
Pizzles, T. D. 2,623, as glue stock	free	504
Placards, lithographed, see litho. articles		325
Plaits of straw chip, grass, palm leaf, willow, osier, rattan, real horsehair, cuba bark or manila hemp, suitable for making or ornamenting hats, bonnets, or hoods same as braids for hats		335
Planks of cabinet woods, see wood, cabinet		169
of other woods, see lumber		648
Plano glasses, see lenses		92
Planters, agricultural, in whole or in parts, including repair parts	free	391
Plants, commonly known as nursery or greenhouse stock, n. s. p. f.	15%	211
for department of agriculture	free	577
for United States Botanic Garden	free	577
fruit, tropical or semi-tropical for the purpose of propagation or cultivation, T. D. 32,441	free	489
rose, see rose		211
tea, see tea		627
Plaques composed of cream colored ware, crockery ware, earthenware, semi-porcelain earthenware stoneware, or white granite, see earthenware		79
composed of bisque ware, china, parian ware, or porcelain, see chinaware		80
Plasmon, T. D. 32,038, as lacterene	free	527
Plaster casts, T. D. 15,703, as mfrs. plaster of Paris	25%	369
of Paris, crude, ground, or calcined	10%	74

		Par
Plaster:		
of Paris, manufacturers, or m. c. v., n. s. p. f.	25%	369
of Paris, statuettes, T. D. 24,443, as mfrs. plaster of Paris	25%	369
rock, crude, ground, or calcined	10%	74
Plasters, corn or bunion, wool felt, T. D. 32,089, as curative plasters	15%	50
healing or curative, and court plaster	15%	50
Plasticine, T. D. 32,536, as earthy or mineral substance, not dec	20%	81
Platilina, T. D. 32,536, as earthy or mineral substance, not dec	20%	81
Plastrons, T. D. 16,477, same as embroidered articles	60%	358
Plate, iron or steel, see iron and steel		105
glass, see glass		87-90
powder, T. D. 33,319, as polishing powder	15%	11
Plateaux for hats or bonnets, wholly or in c. v. of fur of the rabbit, beaver, or other animals, see hats		354
made of straw and manila hemp, T. D. 32,125, as hats not trimmed	25%	335
Plated articles or wares, n. s. p. f., plated with gold or silver, see metal articles		167
articles valued above 20c. per dozen pieces, see jewelry		356
Plates, aluminum, see aluminum		143
carbon, see carbon		81
cast iron, see iron, cast		125
copper, see copper		461
dogskin, see fur mfs.		348
electrotype	15%	137
engraved, for printing	15%	137
engraved or fashioned, of iron or steel, for use in the production of designs, patterns, or impressions on glass, in the process of mfg. plate or other glass	15%	137
fur, see fur mfs.		348
goatskin, see fur mfs.		348
halftone	15%	137
iron or steel, galvanized or coated with zinc, spelter, or other metals, see iron or steel		109
iron or steel with layers of other metal or metals, see iron or steel		109
iron or steel, n. s. p. f.	12%	105
iron or steel, or taggers iron or steel, coated with tin or lead, see iron or steel		109
lithographic, see lithographic		137
looking-glass, see glass		89
metal, with layers of other metal or metals imposed thereon by forging, hammering, rolling, or welding	15%	109
nickel, see nickel		155
photo-engraved	15%	137
photo-gravure	15%	137

		Par
Plates:		
steel, engraved	15%	137
steel, engraved, suitable for use in engraving or printing bonds, stock certificates, or other securities	free	612
steel, dry sand, loam, or iron molded, see steels		110
stereotype	15%	137
stove, cast iron, see stove plates		125
tin, coated with metal	15%	109
Platinum retorts, vases, and other apparatus, vessels, and parts thereof, composed of platinum, for chemical uses	free	578
articles or wares, n. s. p. f., wholly or in c. v., partly or wholly mfd	50%	167
and native combinations thereof, with iridium, osmium, palladium, rhodium, and ruthenium	free	517
bars	free	578
caps, used in mfg. artificial silk, T. D. 32,980, as parts of apparatus for chemical use	free	578
chloride, T. D. 26,682, salts of platinum	10%	65
compounds, platinum element of c. v	10%	65
igniters, T. D. 33,464, as platinum mf.	50%	167
ingots	free	578
metals, ores of	free	565
mixtures, platinum element of c. v	10%	65
ores	free	565
plates	free	578
salts, platinum element of c. v	10%	65
scrap	free	578
sheets	free	578
sponge	free	578
tips, parts of cauterizing instruments, T. D. 12,651, as platinum articles	50%	167
unmanufactured	free	578
weights, T. D. 25,337 as parts of apparatus for chemical uses	free	578
Platinum wire	free	578
Playing cards, see cards		331
Pliers of all kinds, wholly or partly mfd	30%	166
Plows, snow, T. D. 25,218, as metal mf	20%	167
steam, T. D. 29,106, as plows, agricultural	free	391
agricultural, whether in whole or in parts, including repair parts	free	391
Plum, Myrobolan, and Saint Julien, stock, cuttings, or seedlings, see seedlings		211
pudding	25%	194
pulp, T. D. 31,429, as fruits preserved in own juice	20%	217
Plumbago	free	579
Plumbers' knives, see knives, table		130
Plumes, egret, and osprey, importation prohibited, see feathers		347

		Par
Plums .....per lb.	1 ct.	218
green or ripe.....per bush. of 50 lbs.	10 cts.	217
in brine, T. D. 31,568, as fruit in brine.....	free	487
preserved in sugar or their own juices, T. D. 33,280, as fruits of all kind preserved....	20%	217
Plush, black, known commercially as hatters' plush, composed of silk, or of silk and cotton, such as is used for making men's hats...	10%	382
black, of the kind described above, though used for other purposes than for making men's hats, T. D. 33,493, as hatters' plush.....	10%	382
ribbons, see ribbons.....		
Plushes of cotton.....		257
of the hair of the Angora goat, alpaca, or other like animals		309
silk		314
vegetable fiber		257
wool		288
See specific materials.		
Pocket books, leather, see leather.....		360
books, parchment, see parchment.....		360
knives, see knives, with folding blades.....		128
Podophyllin, as medicinal preparation.....	15%	5
Points, steel, lathed, machined, or brightened, see steel		138
Poker chips, bone, ivory, or other materials	50%	341
Polariscopes, T. D. 7,485, as optical instruments...	35%	93
Poles, bamboo, colored by smoking or baking, T. D. 32,161, as bamboo sticks.....	free	648
hoop, wood	free	647
hop, wood	free	647
telephone, trolley, electric light, and telegraph, of cedar or other woods, n. s. p. f.....	10%	170
telegraph, or telephone, felled, trimmed, and cut, but not peeled or scored for cross arms, T. D. 31,940, as logs.....	free	647
Polish, stove, as polishing preparation.....	15%	11
metal, as polishing preparation.....	15%	11
Polishing cloths, cotton, or cotton m. c. v., not embroidered nor in part lace, n. s. p. f.....	25%	264
powders, and all creams and preparations for cleaning or polishing, n. s. p. f., and containing no alcohol	15%	11
stones, T. D. 33,375, as articles of mineral substance, not dec.....	20%	81
Polypodium, as drugs		27 477
Pomades, toilet, see toilet preparations.....		48
Pomegranates, as fruit, n. s. p. f.....	free	488
Pomelos, boxes, barrels or other articles containing, see fruit boxes		172
in packages, or in bulk, same as lemons.....		220

		Par
Pomeranza spirits, T. D. 16,598, as alcoholic compound		16
Ponceau, Persian, T. D. 14,823, as a coal tar color	30%	20
Ponche crema, a spirituous beverage, Coll. N. Y.	per pf. gall. $2.60	240
Ponies, T. D. 29,559, as horses	10%	186
Pool balls, see balls		341
Poppy heads, same as drugs		27 / 477
meal, T. D. 28,921, as n. e. m. a.	15%	385
seed oil, see oils		45
seeds, see seeds		212
Porcelain, semi-porcelain wares, see earthenware		79
wares, see chinawares		80
works, for exhibition at a fixed place, under bond, see works of art		654
works, which shall have been produced more than 100 years prior to the date of importation, see works of art		656
Pork, fresh, see meats		545
Porphyritic rock, T. D. 14,227, as building stone		99
Porphyry, T. D. 13,337, as earthy or mineral substance, if not dec	20%	81
Porter, in bottles or jugs	per gall. 45 cts.	245
otherwise than in bottles or jugs	per gall. 23 cts.	245
But no separate or additional duty shall be assessed on the bottles or jugs.		
Portland cement, see cement		74
Portfolios, leather, see leather		360
parchment, see parchment		360
Position babies, T. D. 30,847, as dolls	35%	342
Positives, photographic film, see photographic films		380
Postcard albums, see albums		330
Postcards of foreign government, stamped, bearing no other printing than the official imprint thereon	free	610
plain, not including Am. views, plain, decorated, embossed or printed, except by lithographic process	25%	332
with views of any landscape, scenery, building, place of locality in the U. S., see American views		329
The views covered by paragraph 329 are only such views as present actual places, buildings, landscapes, or scenes within the U. S., and not such as are almost entirely provided from the imagination of the artist, T. D. 33,163.		
Postage stamp album, see albums		330
stamps, foreign, canceled or uncanceled	free	610
stamps, facsimiles, foreign or domestic, printed on loose sheets, prohibited, T. D. 31,917.		
Post horns, T. D. 13,241, as metal mfs	20%	167

		Par
Posts, fence, wood, n. s. p. f.	free	647
iron or steel, or parts or sections of posts, whether plain, punched or fitted for use, or whether assembled or manufactured	10%	104
paving, of cedar or other wood	10%	170
wood, rough hewn, sawed or bored	free	647
Potash, acetate, as chemical salt, n. s. p. f.	15%	5
bicarbonate of, refined ..... per lb.	½ ct.	64
bichromate of ..... per lb.	1 ct.	64
bisulphite of, T. D. 11,053, as chemical salt, n. s. p. f.	15%	5
bitartrate, same as cream of tartar.. per lb.	2½ cts.	8
black salts	free	584
carbonate of	free	584
caustic, when not contg. more than 15% of caustic soda	free	584
chlorate of ..... per lb.	½ ct.	64
chromate of ..... per lb.	1 ct.	64
crude, or "black salts"	free	580
cyanide of	free	580
hydrate of, when not contg. more than 15% of caustic soda	free	580
hydriodate, as chemical salts, n. s. p. f.	15%	5
iodate, as chemical salts, n. s. p. f.	15%	5
iodide, same as potassium iodide..... per lb.	15 cts.	38
muriate of	free	580
nitrate of, refined ..... per ton	$7.00	64
nitrate of, crude	free	580
permanganate of ..... per lb.	1 ct.	64
prussiate of, red ..... per lb.	2 cts.	64
prussiate of, yellow ..... per lb.	1¼ cts.	64
sulphate of	free	580
water, T. D. 17,480, as artificial mineral water		249
Potassium	25%	143
alloys of, potassium c. v.	25%	145
chloride, as muriate of potash	free	580
cyanide of	free	580
hydrate of, same as caustic potash		580
iodide ..... per lb.	15 cts.	38
salts, of amidonaphtolsulfoacids, not medicinal and not colors or dyes	10%	23
salts, of naphtolsulfoacids, not medicinal and not colors or dyes	10%	23
salts, of naphtylaminsulfoacids, not medicinal and not colors or dyes	10%	23
tartrate, as a chemical salt	15%	5
Potato cake or sticks, T. D. 24,513, as potatoes prepared	free	581
starch, see starch		234
Potatoes	free	581
dried, desiccated, or otherwise prepared, n. s. p. f.	free	581

		Par
Potatoes, *continued:*		
Provided, That any of the foregoing specified articles shall be subject to a duty of 10% ad valorem when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on such articles imported from the United States		581
Potatoes, sweet, T. D. 32,801, potatoes	free	581
Potee rouge, T. D. 11,246, as a polishing powder	15%	11
Pots, porous carbon, for electric batteries, see carbon		82
Pottery works, for exhibition at a fixed place, under bond, see works of art		654
works, which shall have been produced more than 100 years prior to the date of importation, see works of art		656
Pouches, for smoking or chewing tobacco	50%	381
Poultry, dead, or prepared in any manner, including the weight of the immediate coverings or containers ..... per lb.	2 cts.	229
live ..... per lb.	1 ct.	229
chickens, turkeys, guinea hens, T. D. 30,733, as poultry		
Powder cases, metal, see jewelry		356
clarifying, T. D. 8,855, as chemical compound	15%	5
goa, T. D. 4,196, as medicinal preparation	15%	5
gold, T. D. 23,140, as a pigment or color	15%	63
insect, T. D. 6,161, as drugs, advanced	10%	27
polishing n. s. p. f., contg. no alcohol	15%	11
puffs, silk handkerchief with small puffs, T. D. 32,089, as silk mf	45%	318
puffs, wool, T. D. 28,222, as wool mf. (effective Jan. 1, 1914)	35%	288
sachet, T. D. 16,731, as toilet preparation		48
silver bronze, T. D. 16,731, as bronze powder	25%	146
toilet, see toilet preparations		48
welding, T. D. 27,051, as metal mf	20%	167
Prawns, T. D. 27,791, as shellfish	free	598
Prayer blocks, Jewish, T. D. 28,977, as manuscript	free	542
Precious stones, semi-precious stones and imitation precious stones, see stones, precious		357
Preparations of anatomy, see anatomy		602
of which distilled spirits are the component part of c. v., there shall be levied a duty not less than that imposed upon distilled spirits		239
philosophical and scientific, for any institution, see society		573
toilet, see toilet preparations		48
Press boards	25%	328
cloth, hair, see hair		353
cloth, camel's hair, n. s. p. f. (effective Jan. 1, 1914)	10%	288

		Par
Press:		
cloth, camel's hair, imported expressly for oil milling purposes, and marked so as to indicate that it is for such purposes, and cut into lengths not to exceed seventy-two inches and woven in widths not under ten inches nor to exceed fifteen inches and weighing not less than one-half pound per square foot	free	422
paper, see paper		328
Presses, printing, see printing presses		165
for use and benefit of the blind exclusively	free	426
Primulin, T. D. 12,259, as coal tar color	30%	20
buff, T. D. 13,860, as extract of dyewood	per lb. ⅝ ct.	30
Printed matter, n. s. p. f	15%	329
Printing apparatus, for use and benefit of the blind exclusively	free	426
paper, see paper, printing		322
presses	15%	165
Printing presses:		
Hand die plate printing, T. D. 32,560, as printing presses.		
Falcon, T. D. 31,624, as printing presses.		
For art printing from engraved copper plates, T. D. 32,714, as printing presses.		
Collotype or photo gelatin, T. D. 32,905, as printing presses.		
For making printed impressions on metal sheets, T. D. 33,668, as printing presses.		
Rotary press, designed to print wall paper, T. D. 32,560, as printing presses.		
Prints, lithographic, see lithographic prints		325
Prizes, medals of gold, silver, copper, and other articles, actually bestowed as trophies or prizes, and received and accepted as honorary distinctions (also see medals)	free	546
Professional books, implements, instruments, and tools of trade, of persons emigrating to the U. S., see tools of trade		586
Projecting lenses, see lenses		94
Protoxide of strontian	free	615
Prune butter, T. D. 25,174, as fruit preserved in its own juices	20%	217
jelly, T. D. 20,565, as fruit preserved in its own juices	20%	217
juice, same as juices, fruit		247
pure, T. D. 15,121, same as coal tar color, n. s. p. f	30%	20
wine, same as juices, fruit		247
Prunella pits, as crude vegetable substance, Coll. N. Y.	free	552
Prunelles	per lb. 1 ct.	218
Prunes	per lb. 1 ct.	218

		Par
Prunes:		
crushed, T. D. 32,565, as fruit preserved in its own juices	20%	217
with pits removed, and stuffed, T. D. 21,594, as prunes ..... per lb.	1 ct.	218
preserved in sugar or their own juices, T. D. 33,280, as fruits of all kinds preserved....	20%	217
Pruning bills, T. D. 7,119, as steel mf.....	20%	167
knives, see knives with folding blades.....		128
Prussian blue, see blues		52
Prussiate of potash, see potash.....		64
soda, see soda		67, 68
Prussic acid, see acid.....		387
Publications issued for their subscribers or exchanges by scientific and literary associations or academies	free	425
Publications issued for their subscribers, etc.:		
Whether imported singly or in accumulated numbers, free, T. D. 23,549.		
Free, notwithstanding a charge is made to persons who are not members, and such publications sold to non-members, D. L., N. Y., Feb. 5, 1910.		
Publications printed for general public sale, copies of which may be sent free to subscribers, should not be considered as of the character entitling them to free duty under this provision, D. L., N. Y., Sept. 2, 1913.		
Of individuals for gratuitous private circulation, not advertising matter	free	425
Publications of individuals, etc.:		
The term "individuals" applies to corporations, partnerships, etc., 33,170.		
Annual report of E. Merck, Darmstadt, free under this provision, T. D. 19,452.		
Trade pamphlets for general distribution, not free, T. D. 23,198.		
Advertising catalogs containing illustrations without text, except titles, not free, T. D. 29,559.		
Books treating of application of dye stuffs to textiles, free, T. D. 31,134.		
Books in the nature of scientific and industrial bulletins, treating of essential oils and perfumery materials, free, T. D. 31,217.		
Strictly advertising material for free distribution, not free, T. D. 31,543.		
Pamphlet containing a reprint of an article in "Clinical, notes on quinine with its derivatives," free, T. D. 32,823.		
Copies of books, imported for the author, to be given by him to professors of universi-		

		Par
Publications, *continued:*		
ties, not free, because the book is for sale generally, T. D. 33,145.		
"Annual of the Geneva Association," imported for free distribution, not free, because it is also sold by the publishers, T. D. 33,591.		
Books, etc., issued by the "Astronomisch Gesseltschaft," for gratuitous circulation among its members, free, D. L., N. Y., Oct. 28, 1908.		
Deck plans issued by a steamship company, showing numbers and location of state-rooms, etc., free, D. L., N. Y., May 8, 1913.		
Public documents issued by foreign governments..	free	425
Public documents issued by foreign governments:		
"Report of a Royal Commission," published by the British government printers, sold to the general public, free, T. D. 27,602.		
Books published for the department of education, Soudan government, sold to the general public, free, T. D. 30,572.		
"Balfour reports and review supplements," free, T. D. 31,090.		
Railroad tickets, etc., not free, T. D. 31,478.		
Publications of the Austrian (State) railways, free, T. D. 32,905, D. L., N. Y., Nov. 18, 1911.		
Booklets advertising Swiss (State) railways, free, D. L., N. Y., Oct. 17, 1908.		
Certain railroad tickets issued by the Italian (State) railways, forwarded to its N. Y. agent, free, D. L., N. Y., July 12, 1911.		
Puddings by whatever name known containing chocolate, nuts, fruit, or confectionery of any kind, and without regard to the comp., m. c. v.	25%	194
blood, T. D. 32,987, as prepared meat	free	545
Pull cards, litho. prints of different thicknesses, T. D. 33,370, thinnest lithographic material determines rate		325
Pulp manufactures, n. s. p. f.	25%	355
straw, see straw pulp		
woods	free	647
wood, see wood, pulp		649
Pulpboard, in rolls, not laminated	5%	320
Pulpit, T. D. 11,123, not church regalia		611
Pulu	free	583
Pumice stone, bricks, called "bimstein," T. D. 31,589, as mfr. pumice stone	25%	75
filed or rolled smooth, for polishing, T. D. 32,760, as pumice stone partially mfd	per lb. ¼ ct.	75
manufactured, wholly or partially	per lb. ¼ ct.	75

		Par
Pumice:		
manufactures of, or comp. m. c. v., n. s. p. f...	25%	75
powdered, T. D. 23,284, as mfd. pumice stone, per lb.	¼ ct.	75
unmanufactured	5%	75
shaped for use as a toilet article, as pumice stone, wholly or partly mfd, Coll. N. Y. per lb.	¼ ct.	75
Pumpkin seeds, as seeds, n. s. p. f.....per lb.	5 cts.	212
Punch sauce, T. D. 30,733, as sauce	25%	201
Punk, T. D. 32,699, as n. e. m. a.	15%	385
Purple ore, T. D. 14,385, as dross or residuum from burnt pyrites	free	518
Purses, mesh, valued above 20c. per doz. pieces, see jewelry		356
Putty	15%	60
powder, T. D. 29,238, as chemical compound...	15%	5
red, T. D. 11,246, as a polishing powder.....	15%	11
Putz kalk, T. D. 23,123, as lime	5%	73
paste, T. D. 17,057, as polishing preparation...	15%	11
pomade, T. D. 32,858, as polishing preparation	15%	11
pulver, T. D. 12,963, as wrought earth..per ton	$1.00	76
Pyoktanin, T. D. 13,597, same as coal tar color....	30%	20
Pyridon, T. D. 28,910, as coal tar product.....	15%	21
Pyrites, burnt, dross or residuum from.....	free	518
sulphur ore as, containing in excess of 25% sulphur	free	617
Pyrogallic acid, see acids.....		1
Pyrographic bulbs with nets to fit same, T. D. 27,360, as entireties, rubber c. v. as mfrs. rubber	10%	368
Pyroligneous acid, see acids.....		387
Pyroxylin, collodion, and all other liquid solutions of pyroxylin, or of other cellulose esters, or of cellulose	15%	25
compounds of pyroxylin, or of other cellulose esters, whether known as celluloid or by any other name, if in blocks, sheets, rods, tubes, or other forms, not polished, wholly or partly, and not made into finished or partly finished articles	25%	25
if polished, wholly or partly, or if finished or partly finished articles, of which collodion or any compound of pyroxylin or other cellulose esters, by whatever name known, is the component m. c. v.	40%	25
cellulose watte, T. D. 33,347, as crêpe paper..	30%	323

Q

		Par
Quads, T. D. 13,228, as type	15%	160
Quarls, T. D. 26,154, as fire brick		71
Quartz, manufactures of, T. D. 13,337, as mfrs. rock crystal	45%	98
ground, T. D. 31,478, as earthy or mineral substance, not dec	20%	81
Quarries or quarry tiles, see tiles		72
Quassia, wood, crude, T. D. 30,273, as crude drugs	free	477
cut, sifted and graded T. D. 30,273, as drugs advanced	10%	27
wood, cut to small chips, T. D. 32,455, as crude drugs	free	477
Quebracho, extracts of, not contg. alcohol, n. s. p. f.	free	624
Queenware, same as earthenware		79
Quercitron extract, T. D. 13,860, as extracts of dyewood, contg. no alcohol ....per lb.	¾ ct.	30
Quicksilver	10%	159
The flasks, bottles, or other vessels in which quicksilver is imported shall be subject to the same rate of duty as they would be subjected to if imported empty.		
flasks or bottles, exported from the U. S. and returned, see American goods returned		404
Quill:		
bristles, T. D. 31,027, see bristles		368
feathers, T. D. 32,037, as crude feathers, n. s. p. f.	20%	347
feathers, artificial, T. D. 31,090, as artificial feathers, suitable for millinery ornaments.	60%	347
floats, T. D. 32,618, as fishing tackle, n. s. p. f.	30%	136
penholders, T. D. 13,424, as penholders	20%	157
penholders, consisting of the feathers of the argus, ara, vulture and eagle prohibited importation, D. L., N. Y., Oct. 28, 1913		347
pens, see pens		
toothpicks, see toothpicks		
Quillaya, see bark siftings		
Quillings of whatever yarns, threads, or filaments composed, and articles made in whole or in part thereof	60%	358
Quills, manufactures of, or in c. v., n. s. p. f	20%	368
of wild birds, raw or unmfd., and not for scientific or educational purposes, are prohibited		347

		Par
Quilts, cotton, or cotton m. c. v., not embroidered nor in part lace, n. s. p. f.	25%	264
of down	40%	347
Quince stocks, cuttings, or seedlings, see seedlings.		211
meat, as fruit in its own juices, Coll. N. Y.	20%	217
Quinces, dried, desiccated, evaporated or prepared, n. s. p. f. per lb.	1 ct.	217
green or ripe per bush. of 50 lbs.	10 cts.	217
preserved, same as fruits of all kinds preserved, etc.	20%	217
Quinia, sulphate of	free	584
Quinidia, sulphate of, T. D. 6,268, as quinia, sulphate of	free	584
Quinine, sulphate of	free	584
in capsules, T. D. 28,536, as medicinal substance in capsules	25%	17
in ampoules, T. D. 31,830, as medicinal substances in ampoules	25%	17
Quinoline, T. D. 25,067, as a medicinal preparation	15%	5
Quinosol, T. D. 20,804, as coal-tar preparation	15%	5
Quotations, T. D. 13,228, as types	15%	160
Quoits	free	470

R

		Par
Rabbit fur, clippings, undressed, T. D. 30,143, as furs undressed	free	491
Rabbit skins:		
dressed, T. D. 31,070, as furs dressed on the skin	30%	348
raw cuttings, T. D. 10,014, as glue stock	free	504
undressed	free	603
Rabbits, dressed, T. D. 26,330, as game..per lb.	1½ cts.	227
Racing shells, T. D. 32,252, as wood, mf	15%	176
Radioactive substitutes	free	585
Radiometers, T. D. 32,767, articles of blown glass, n. s. p. f.	45%	84
Radish seeds, see seeds		212
Radium	free	585
salts of	free	585
Radix root, as drugs		27 477
Raddle, T. D. 11,857, as unwrought earth, gross weight, per ton	50 cts.	76
Raffia:		
crude, T. D. 15,579, as fibrous vegetable substance	free	497
cloth, palm leaf fiber, T. D. 24,435, as palm leaf mf.	15%	368
strips, T. D. 32,681, as palm leaf, mf	15%	368
Rag pulp	free	649
Rags:		
n. s. p. f.	free	586
suitable for paper making, see paper stock		566
wash, cotton, see wash rags		264
woolen, carbonized, as shoddy, T. D. 18,151, see wool waste		651
woolen, as rags, n. s. p. f.	free	586
Railroad ties, of cedar or other woods	10%	170
Rails:		
old, broken into pieces and fit only for remfr., T. D. 26,871, same as scrap steel	free	518
punched iron or steel flat rails	free	587
T rails	free	587
Railway bars, see bars		587
crossings, T. D. 30,086, as steel castings, see steel castings		110
fish plates, iron or steel, see fish plates		108

		Par
Railway:		
splice bars, iron or steel, see bars		108
tires, see tires		142
wheels, see wheels		142
Raincoat material, cotton or other vegetable fiber, T. D. 32,457, as water-proof cloth	25%	254
all other, dutiable according to component, m. c. v., T. D. 32,457		
Raisins ..... per lb.	2 cts.	218
Ramie:		
bands, see bands		278
bandings, see bandings		278
belts, see belts		278
beltings, see beltings		278
bindings, see bindings		278
cords, made from yarn, same as ramie threads		269
cords, n. s. p. f., see cords		278
gill nettings, nets, webs and seines, see specific articles		271
handkerchiefs, see handkerchiefs		282
hat braids, see braids		334
hat braids, manufactures of, see braids		334
hose, hydraulic or flume, see hose		274
manufacturers, or ramie m. c. v., n. s. p. f.	35%	284
noils, T. D. 23,347, as waste, n. s. p. f.	10%	384
pile fabrics, whether or not the pile covers the entire surface, composed of ramie, or ramie comp., m. c. v., and all articles and mfrs. made from such fabrics, n. s. p. f.	40%	280
ribbons, see ribbons		278
roving	15%	270
sliver	15%	270
tapes, see tapes		278
threads, twines or cords,		
composed of ramie or ramie comp., m. c. v., made from yarn not finer than 5 lea or number	20%	269
made from yarn finer than 5 lea or number	25%	269
tissue, T. D. 33,578, as mfrs. of ramie	35%	284
twines, made from yarn, same as ramie threads		269
waste, T. D. 33,695, as waste, n. s. p. f.	10%	384
wearing apparel, see wearing apparel		278
webs, see webs		278
webbings, see webbing		278
woven articles, or ramie m. c. v., finished or unfinished, n. s. p. f.	35%	284
woven fabrics, plain, not including articles, finished or unfinished, or ramie, m. c. v.	30%	283
yarns, single.		
made of ramie or any mixture of flax, hemp, or ramie, not finer than 8 lea or number	12%	270
finer than 8 lea or number and not finer than 80 lea or number	20%	270

		Par
Ramie:		
finer than 80 lea or number	10%	270
Rape seed, see seeds		595
meal, T. D. 33,162, n. e. m. a.	15%	385
seed oil, see oils		45
Rapiers and rapier blades, T. D. 6,350, as swords..	30%	129
Raspberry:		
cordial, T. D. 31,832, as juices, fruit		247
essence, not ctg. alcohol, as fruit essence, n. s. p. f.	20%	46
juice, concentrated, T. D. 30,464, as juices, fruit		247
oil, not ctg. alcohol, as fruit oil n. s. p. f. ..	20%	46
pulp, T. D. 23,987, as fruits preserved in their own juices	20%	217
shrub, T. D. 33,280, as fruit sirup		247
sirup, T. D. 31,845, as juices, fruit		247
vinegar, T. D. 32,760, as fruit sirup		247
Rasps, of all cuts and kinds	25%	131
Ratafia, spirituous beverage.....per proof gall. Subject to proviso of par. 244.	$2.60	240
Rattan:		
bonnets, hats, and hoods, see hats, straw		335
braids, laces, and plaits, see braids for hats		335
furniture beaters, T. D. 12,200, as wood mf...	15%	176
mats, see mats		371
matting, see matting		371
poles, polished, varnished and turned, T. D. 12,948, as wood mf.	15%	176
sticks, see sticks		648
strips of the outer cover of the rattan split in the process of procuring the reed, T. D. 32,943, as rattan	free	648
whip handles, T. D. 16,805, as wood mf.	15%	176
Ravison meal, T. D. 32,645, as manure	free	499
Rawhide, T. D. 25,491, is not leather		
Ray, screens, glass and mica, T. D. 29,618, as optical instruments	35%	93
Razors, whether assembled, but not fully finished or finished:		
valued at not more than $1.00 per dozen.....	35%	128
valued at more than $1.00 per dozen	55%	128
Provided, That blades, handles, or other parts of any of the foregoing razors shall be dutiable at not less than the rate herein imposed upon the razors of which they are parts.....		128

		Par
Razors, *continued:*		
Provided further, That all articles specified in this paragraph shall, when imported, have the name of the maker or purchaser and beneath the same the name of the country of origin die-sunk conspicuously and indelibly on the blade, shank, or tang of at least one or, if practicable, each and every blade thereof....		128
safety, minus the blade, T. D. 3,644, dutiable under this paragraph		128
corn, T. D. 33,644, as razors		128
Reapers, whether in whole or in parts, including repair parts	free	391
Receipts, negotiable, not mdse.		
Recoil pads, T. D. 27,100, as rubber mf.	10%	368
Reckoning machine, T. D. 33,695, may be scientific apparatus		573
Records for phonograph, T. D. 32,779, as parts of phonographs	25%	374
master, T. D. 31,351, as wax mf.	10%	367
Reed:		
canes for clarionets, T. D. 28,351, as reeds unmfd.	free	648
cases for clarionets, T. D. 32,681, as parts of musical inst.	35%	373
whip stocks, finished, T. D. 16,805, as wood mf.	15%	176
Reeds:		
chair, wrought or mfd. from rattan or reeds..	10%	173
clarionet, bamboo, T. D. 12,116, as parts of musical instruments	35%	373
false, T. D. 31,708, as articles made of coated wire	15%	114
split and partially prepared for broom making, T. D. 32,943, as reeds unmfd.	free	648
unmanufactured, n. s. p. f., see sticks		648
round, mfd. from rattan, less than 7 millimeters in diameter, T. D. 33,596, as chair cane or reeds	10%	173
manufactured from rattan, over 7 millimeters in diameter, T. D. 32,943	free	648
Reels, fishing, see fishing tackle		136
Reflectors, glass, silvered and backed with plating of copper or red paint, T. D. 27,783, as glass mf.	30%	95
for electric lights, glass, silvered, T. D. 30,048, as glass mf.	30%	95
Regalia for the use and by the order of any society or institution, see society		611
Registers, cash, see cash registers		441
Regulus of antimony, see antimony		144
of copper, see copper		461
Renkon, cut, washed and dried, T. D. 23,363, as vegetables prepared	25%	200

		Par
Rennets:		
extracts of, T. D. 6,624, as rennets, prepared..	free	588
prepared	free	588
raw	free	588
tablets, T. D. 18,148, as rennets, prepared....	free	588
Rescue appliances, miners', see miners' rescue appliances		550
Residuum from burnt pyrites	free	518
of olive oils, T. D. 6,675, as soap stock	free	498
Resin:		
gum, see gums		477
scammony, see scammony		
violin, see rosin		375
Resorcin, not medicinal and not colors or dyes.....	5%	22
purified, T. D. 26,154, as medicinal preparation	15%	5
Retort settings, T. D. 29,527, as firebrick		74
Retorts, gas, see gas retorts		82
platinum, see platinum		578
Revolving pistols, see pistols		133
Rhamnus sirup, T. D. 33,522, as medicinal preparation	15%	5
Rhapsodia, T. D. 12,722, as a beverage ctg. no alcohol		248
Rhenus, T. D. 30,099, as a n. e. m. a., Coll. N. Y..	15%	385
Rhinestones, T. D. 17,128, as imitation precious stones	20%	357
Rhodinol, T. D. 25,972, as oil of rose	20%	46
Rhodium, and native combination thereof, with iridium, osmium, palladium, ruthenium or with platinum	free	517
salts, and all other compounds and mixtures, of which rhodium constitutes the element of c. v.	10%	65
Rhododendrons, T. D. 29,267, as nursery stock.....	15%	211
Rhodonite, T. D. 13,337, as earthy or mineral substance if not dec.	20%	81
Rhubarb roots, dried or split, T. D. 19,455, as crude drugs	free	477
for propagation or cultivation, T. D. 30,585, as nursery stock	15%	211
Ribbon wire, as mf. round steel wire	15%	114
Ribbons:		
artificial or imitation silk, wholly or in c. v. of yarns, threads, filaments or fibers of artificial or imitation silk, or of yarns, threads, filaments or fibers of artificial or imitation silk and india rubber by whatever name known and by whatever process made	60%	319
artificial or imitation horsehair, same as artificial or imitation silk	60%	319
bullions, wholly or in c. v., s. p. f.	40	150
cotton, as fabrics with fast edges, not exceeding twelve inches in width	35%	262

		Par
Ribbons:		
flax, or flax and india rubber, n. s. p. f.	30%	278
hemp, or hemp and india rubber, n. s. p. f.	30%	278
lame, or lahn or of lame, or lahn and india rubber, n. s. p. f.	40%	150
metal thread, wholly or in c. v., n. s. p. f.	40%	150
plush, cotton or other vegetable fiber c. v., except flax, hemp, or ramie	40%	257
plush, silk or silk m. c. v.	50%	314
ramie, or ramie and india rubber, n. s. p. f.	30%	278
silk, not exceeding 12 inches in width and, if with fast edges, made of silk or of which silk or silk and india rubber are the comp. m. c. v., if not embroidered, and n. s. p. f.	45%	316
silk, not exceeding 12 inches in width and with cut edges, as trimmings, Coll. N. Y.	60%	358
tinsel wire, wholly or in c. v. or of tinsel wire and india rubber, n. s. p. f.	40%	150
vegetable fiber, as fabrics with fast edges not exceeding twelve inches in width	25%	262
velvet, cotton or other vegetable fiber c. v., except flax, hemp, or ramie	40%	257
velvet, silk, or silk, m. c. v.	50%	314
wool, or of which wool or wool and india rubber m. c. v., effective Jan. 1, 1914	35%	292
Rice:		
broken, which will pass through a No. 12 sieve, of a kind prescribed by the Secretary of the Treasury	¼ ct.	193
cleaned ..... per lb.	1 ct.	193
flour ..... per lb.	¼ ct.	193
hull ashes, T. D. 23,633, as n. e. unmfd	10%	385
Japan, T. D. 18,162, an uncleaned rice	⅝ ct.	193
meal ..... per lb.	¼ ct.	193
paddy, or rice having the outer hull on.. per lb.	⅜ ct.	193
patna, T. D. 16,957, as cleaned rice .... per lb.	1 ct.	193
powder, T. D. 3,385, fit for use as starch. per lb.	½ ct.	234
root, T. D. 2,764, crude vegetable substance..	free	552
siftings or screenings, T. D. 6,986, as rice cleaned ..... per lb.	1 ct.	193
straw, see straw		
uncleaned, or rice free of the outer hull, but still having the inner cuticle on	⅝ ct.	193
wine, see wines, still		244
Ricinoleic acid, see acids		45
Rifles:		
air, and parts thereof	15%	132
and shotguns, combination, and parts thereof, and fittings therefor	35%	133
barrels further advanced than rough bored only	35%	133
breech-loading, and parts thereof, and fittings therefor	35%	133
muzzle-loading, and parts thereof	15%	132
Ring waste, see wool waste		651
grease, T. D. 31,675, as tallow	free	622

		Par
Ripolin, T. D. 29,665, as paint	15%	63
Rivets:		
lathed, machined, or brightened	20%	138
for non-skidding automobile tires	20%	138
iron or steel, n. s. p. f.	20%	138
fancy metal, T. D. 31,940, as metal mf.	20%	167
gate or rail, iron, T. D. 30,069, as rivets, n. s. p. f.	20%	138
Roans, T. D. 20,900, as sheepskins, raw	free	604
Robes:		
fur, T. D. 33,114, as articles mfd. from fur	40%	348
fur c. v., as articles mfd. from fur, Coll. N. Y.	40%	348
goatskin, T. D. 7,063, as articles mfd. from fur	40%	348
Rochelle salts ..... per lb.	2½ cts.	8
Rock-crystal articles, wholly or in c. v., except such as are cut into shapes and forms, fitting them expressly for use in the construction of jewelry, n. s. p. f.	45%	98
articles, fit for use in the mfr. of jewelry, as precious stones	20%	357
Rock:		
oil, T. D. 12,823, as petroleum oil	free	561
phosphate, T. D. 21,857, same as apatite	free	401
plaster, see plaster rock		74
salt, same as salt		593
Rockets, weight to include all coverings, wrapping and packing material ..... per lb.	10 cts.	344
Rockingham earthenware	30%	78
decorated, T. D. 30,290	30%	78
Rocoa, or roucou, and all extracts of	free	399
Rodinal, T. D. 13,587, as coal-tar preparation	15%	21
Rods:		
aluminum ..... per lb.	3½ cts.	143
copper	5%	147
fishing, see fishing tackle		136
fishing, sticks for, in the rough or cut into lengths, see sticks		648
flat, up to 6 inches in width ready to be drawn or rolled into wire or strips, in coils or otherwise, n. s. p. f.	10%	113
horseshoe nail	free	554
glass, not blown, for use as towel rack bars, T. D. 30,824, as mfrs. of glass	30%	95
nickel	10%	155
rolled wire, see steels		110
wire, rivet, screw, fence, nail, and other iron or steel wire rods, see wire rods		113
Roe, fish, preserved, see fish roe		216
Roller bearings, of iron or steel or other metal, finished or unfinished, and parts thereof	35%	106
Rollers, calender, T. D. 16,202, as mf. paper c. v.	25%	332
Rolls, engraved, suitable for use in engraving or printing bonds or stock certificates or other securities	free	612

		Par
Roman candles, weight to include all coverings, wrappings and packing material.....per lb.	10 cts.	344
cement, see cement		444
Rondelle's colored glass, T. D. 12,685, as articles of glass, colored	45%	84
rock crystal, T. D. 27,244, fit for use in the mfr. of jewelry, as precious stones, cut, not set.	20%	257
Roofing felt	5%	320
slates	10%	101
Root:		
althea or marshmallow, see marshmallow		544
arrow, see arrowroot		402
beet, sliced and dried, T. D. 21,965, as prepared vegetable	25%	200
briar, see briar		168
chicory, see chicory		230
dandelion, see dandelion		233 473
flour, fit for use as starch, T. D. 13,692, as starch.....per lb.	½ ct.	234
gentian, see gentian		39
ginger, see ginger		235
ivy, see ivy		168
laurel, see laurel		168
licorice, see licorice		39
rhubarb, see rhubarb		
sarsaparilla, see sarsaparilla		39
stocks, cultivated for their flowers or foliage, per M	50 cts.	210
Roots:		
bulbous, natural drugs, same as drugs		27 477
bulbous, not edible, n. s. p. f.	free	595
cultivated for their flowers or foliage..per M	50 cts.	210
hop, for cultivation	free	510
horseradish, T. D. 33,413, as crude veg. substance, n. s. p. f.	free	556
imported by the Department of Agriculture or the U. S. Botanic Gardens	free	577
natural drugs, same as drugs		27 477
rhubarb, for cultivation, see rhubarb		
Rope:		
chain, see jewelry		356
cotton, T. D. 9,187, as cotton mf.	30%	266
ends, suitable for paper making, see paper, stock		566
hemp.....per lb.	1 ct.	268
hide	free	505
istle, Tampico fiber, manila, sisal grass or sunn or any mixture of these.....per lb.	½ ct.	268
Russian bolt, T. D. 16,221, as hemp cordage, per lb.	1 ct.	268
scraps, T. D. 24,474, as old junk	free	522

		Par
Rope:		
waste, suitable for paper making, see paper, stock		566
wire	30%	114
Roping:		
cotton, see cotton		250
camel's hair, wholly or in part, effective Jan. 1, 1914	8%	286
wool, wholly or in part, effective Jan. 1, 1914.	8%	286
Rogue balls, T. D. 28,033, as wood mf.	15%	176
Rosaline articles, T. D. 12,034, as mfrs. of shell..	25%	369
Rosanilin, T. D. 33,125, as a coal-tar product.....	15%	21
Rosaries	50%	333
Rosa Rugosa, stocks, cuttings, or seedlings, see seedlings		211
produced from seed and over 3 years old, T. D. 32,926, as nursery stock	15%	211
Rose:		
briar, stocks, cuttings or seedlings, see seedlings		211
leaves, natural drugs, same as drugs		27 477
leaves, crystallized, T. D. 30,234, as confectionery		180
plants, budded, grafted, or grown on their own roots	each 4 cts.	211
water, T. D. 25,240, as floral water	20%	48
Roses, attar of, see attar of roses		46
Rosemary oil, see oils		46
Rosewood in the log, rough or hewn only, see wood, cabinet, in the log		648
boards, planks, deals, or other sawed forms, see wood, cabinet, sawed		169
Rosin or resin, gum, see gum		477
pitch, T. D. 29,516, as n. e. m. a.	15%	385
violin, in boxes or cases or otherwise	10%	375
Rotten stone, see stone		614
Roucou, and all extracts of	free	400
Rouge, T. D. 10,082, cosmetic, as toilet preparation		48
T. D. 26,248, color	15%	63
Roving cotton, see cotton		250
camel's hair, wholly or in part, effective Jan. 1, 1914	8%	286
ramie, see ramie		270
waste, see wool waste		651
wool, wholly or in part, effective Jan. 1, 1914.	8%	286
yarn, T. D. 16,574, as wool yarn, effective Jan. 1, 1914	18%	287
Rubber:		
bulbs and nets, for pyrographic work, T. D. 27,-360, as mfrs. c. v. rubber	10%	368
dental, T. D. 33,088, as mfrs. rubber, n. s. p. f.	10%	368
hides, T. D. 28,036, as leather, n. s. p. f.	free	530
india:		
crude	free	513

		Par
Rubber:		
manufactures of, or c. v., commonly known as druggists' sundries, n. s. p. f.	15%	368
manufactures of, or c. v., n. s. p. f.	10%	368
milk of	free	513
scrap or refuse, fit only for remfr.	free	513
manufactures of, vulcanized india rubber, known as hard rubber, or m. c. v., n. s. p. f.	25%	369
reclaimed or recovered, T. D. 31,544, as scrap rubber fit only for remfr.	free	513
sheets, as crude rubber, Coll. N. Y.	free	513
solution, T. D. 28,104, as n. e. m. a.	15%	385
sponges, T. D. 27,843, as druggists' sundries, n. s. p. f.	15%	368
substitute, T. D. 15,317, as n. e. m. a.	15%	385
tubing, for artificial flower stems, T. D. 32,584 as mfrs. rubber	10%	368
white "Para," converted from raw state into "crêpe" rubber, D. L. N. Y., Dec. 19, 1912	free	513
Rubblestone, T. D. 16,335, as limestone suitable as building stone		101
Rubies, artificial, or so-called synthetic or reconstructed	20%	357
cut, but not set, and suitable for use in the mf. of jewelry	20%	357
Rubitin, as a chemical mixture, n. s. p. f., Coll. N. Y.	15%	5
Rubrifolia, T. D. 33,280, a variety of briar rose, 2 years old ..... per M plants	$1.00	211
Ruchings, of whatever yarns, threads or filaments composed, and articles made in whole or in part thereof	60%	358
Rue, T. D. 26,735, same as drugs		27 / 477
Rufflings, neck, see neck rufflings		358
Rugs:		
Aubusson, and similar rugs. Effective Jan. 1, 1914	50%	300
automobile, T. D. 32,899, as mfrs. of wool. Effective Jan. 1, 1914	35%	297
Axminster, and similar rugs. Effective Jan. 1, 1914	50%	300
Berlin, and similar rugs. Effective Jan. 1, 1914	50%	300
cotton, effective Jan. 1, 1914	20%	302
Daghestan, T. D. 18,051, as Oriental rugs. Effective Jan. 1, 1914	50%	300
flax	30%	273
fur, T. D. 21,805, as articles mfd. from fur	40%	348
goatskin, T. D. 21,805, as articles mfd. from fur	40%	348
hemp	30%	273
in strips, T. D. 26,117, as carpeting of like character and description		

		Par
Rugs:		
Japanese, T. D. 17,394, as Oriental rugs. Effective Jan. 1, 1914	50%	300
jute	30%	273
made of:		
cork carpet, figured or plain	30%	276
corticene, figured or plain	30%	276
linoleum, same rates as linoleum, see linoleum		276
oilcloth for floors, plain, stamped, printed or painted	20%	276
Oriental, and similar rugs. Effective Jan. 1, 1914	50%	300
Siberian, as carpets, n. s. p. f. Effective Jan. 1, 1914	20%	302
straw, round or split, or other vegetable substance, n. s. p. f., and having a warp of cotton, hemp, or other vegetable substance,	per sq. yd. 2½ cts.	272
traveling, T. D. 32,899, as wool mf., effective Jan. 1, 1914	35%	288
vegetable fiber, except cotton	30%	273
wool, for floors, wholly or in part, n. s. p. f., same rates as carpets or carpeting of like character or description		303
Rum, as spirits ..... per pf. gall.	$2.60	237
bay, see bay rum		242
cherry, as cordial ..... per pf. gall.	$2.60	240
Rush, crude, T. D. 24,330, as crude fibrous substance	free	498
Russia hemp, as hemp	free	485
Rust, no allowance upon any description of iron or steel, or upon any article wholly or partly mfd. of iron or steel or upon any mfr. of iron or steel		116
Rutabaga seed, see seeds		212
Ruthenium and native combinations with iridium, osmium, palladium, and rhodium or with platinum	free	517
Rutele, T. D. 25,000, as crude mineral	free	549
Rye	free	589
flour	free	589

S

		Par
Sabers and blades, same as swords	30%	129
Sacarbolate, T. D. 24,901, as soap, n. s. p. f.	5%	66
Saccharine ..... per lb.	65 cts.	179
Sacks, made from plain woven fabrics, of single jute yarns, not dyed, colored, stained, painted, printed or bleached	10%	281
Saccharose, T. D. 25,677, same as sugar		177
Sachets, see toilet preparations		48
Saddlery, in sets or in parts, fin. or unfin.	free	530
Saddlery is limited to articles used in the equipment of horses and does not include articles used in the care of horses or for stable equipment. T. D. 31,593.		
Saddles, same as saddlery		530
Saddles for motor cycles, T. D. 25,735, motor cycle parts	25%	120
for bicycles, T. D. 33,591, bicycle parts	25%	120
Sad irons, cast iron	10%	125
Sad irons, with wrought iron handles, T. D. 27,384, same as sadirons, cast iron	10%	125
Safety pins of base metal, not plated with gold or silver, and not commonly known as jewelry, see pins		158
Safflower and extract of, not ctg. alc.	10%	31
Saffron,		
cake, and extract of, not ctg. alc.	10%	31
substitute, T. D. 29,031, as color	15%	63
Sage, unground ..... per lb.	½ ct.	235
ground ..... per lb.	½ ct. and 20%	235
Sago	free	590
flour	free	590
German, T. D. 28,937, n. e. mf.	15%	385
Sainfoin seed, T. D. 14,937, as grass seed	free	595
Saint John's bread or bean	free	595
Saint John's bread, the edible pod broken in pieces, T. D. 33,334, edible fruit, dried ..... per lb.	1 ct.	217
Sake, same as wine still		244
Saklets, T. D. 27,331, as wafers, unleavened	free	640
Salami, T. D. 31,971, meat prepared	free	545
Sal ammoniac, muriate of ammonia ..... per lb.	¾ ct.	7
Salep or salop	free	592
Saleratus ..... per lb.	¼ ct.	67
Salicin	free	591
Salicylate of phenol, T. D. 22,411, med. compound.	15%	5
Salicylate of soda, chem. compound	15%	5
Salicylic acid, see acids		1

		Par
Salipyrene, T. D. 20,051, med. preparation	15%	5
Salol	25%	18
Saloquinine, T. D. 30,733, cinchona salt	free	584
Sal soda, see soda		67
Salt	free	593
Salt cake or crude sulphate of soda	free	605
Salt drippings, T. D. 30,294, as mineral water		249
Saltpeter or crude nitrate of potash, see potash		580
or refined nitrate of potash, see potash		64
Salts:		
anilin, see anilin		23
antimony, see antimony		144
black	free	580
chemical, n. s. p. f., see chem. compound		5
cinchona bark, see cinchona		584
cocaine, see cocaine		47
containing alcohol, see alc. compounds		16
ecgomine, see ecgomine		47
Epsom, see Epsom salts		42
Glauber, see Glauber salts		67
of glycerophosphoric acid	25%	18
medicinal, n. s. p. f., see med. compounds		5
mineral, by evaporation, see mineral salts		548
of opium, see opium		47
potassium, of naphtylaminsulfo acids, naphtolsulfo acids and amidonaphtolsulfo acids, not medicinal and not colors or dyes	10%	23
of radium	free	585
Rochelle, see Rochelle salts		8
of selenium	free	585
sodium, of naphtylaminsulfo acids, naphtolsulfo acids and amidonaphtolsulfo acids, not medicinal and not colors or dyes	10%	23
of thorium, see thorium		154
of uranium, see uranium		638
Samples, when admitted free of duty, see Part II.		
Sanatogen, T. D. 30,208, as med. compound	15%	5
Sanctuary lights, T. D. 33,119, as tapers	25%	345
Sand-blast machines, see machines		441
Sand, crude or mfd.	free	614
fire, T. D. 33,523, as n. e. mf.	15%	385
iron or steel, see abrasives		112
mfd. from stone, T. D. 31,832, as sand	free	614
Mozanite	25%	154
Sandalwood chips, T. D. 32,767, drugs advanced	10%	27
logs, T. D. 25,366, drugs, crude	free	477
roots, T. D. 22,755, drugs, crude	free	477
Sandstone, not suitable for use as monumental or building stone, see stone		614
suitable for use as monumental or building stone, see stone		99
Santonin, and its combinations with acids not subject to duty	free	594
For acids not subject to duty, see acids.		

		Par
Saponine, T. D. 31,813, n. e. mf.	15%	385
Saphirin, T. D. 32,760, mineral substance	20%	81
Sapphire bearings for meters, T. D. 33,051, jewels for meters	10%	161
Sapphires, see precious stones		357
Sap yellow, T. D. 30,645, as lake n. s. p. f.	20%	63
Sarsaparilla, T. D. 17,479, as beverage ctg., no alc.		248
root, per lb.	1 ct.	39
Sashes, iron or steel	10%	104
Satchels, leather, see leather		360
parchment, see parchment		360
Satin white or artificial sulphate of lime	20%	51
Satinwood, sawed, see wood, cabinet		169
not sawed, see wood, cabinet		648
Sauce, fish paste or, see fish		201
Saucenwunfel, T. D. 33,409, n. e. mf.	15%	385
Sauces of all kinds, n. s. p. f.	25%	201
Sauerkraut, vegetable prepared	25%	200
Sausages, bologna, Chinese, frankfurter, mortadella, salame and all other meat sausages, T. D. 31,971, as meat prepared	free	545
Savory, crude, T. D. 31,813, drug crude	free	477
ground, T. D. 29,887, spice n. s. p. f.	20%	235
in small packages for culinary use, as spice n. s. p. f.	20%	235
Sawed boards, planks and deals, see lumber		647
Sawdust, n. s. p. f.	free	647
Sawplates, see iron or steel sheets		105
Saws:		
crosscut,		
mill,		
pit and drag,		
circular,		
steel-band saws, finished or further advanced than tempered and polished,		
hand,		
back, and		
all other saws, n. s. p. f.	12%	139
Scale, copper, see copper		461
Scales for razor handles, T. D. 32,822, not parts of razors, dutiable according to m. c. v.		
Scalpels, T. D. 27,801, metal articles	20%	167
Scammony resin, T. D. 31,802, med. compound	15%	5
Scissors and shears, and		
blades for the same,		
finished or unfinished	30%	128
Provided:		
They shall, when imported, have the name of the maker or purchaser and beneath the same the name of the country of origin, die-sunk conspicuously and indelibly on the blade, shank or tang of at least one, or, if practicable, each and every blade thereof.		

		Par
Scrap albums, see albums		330
aluminum, see aluminum		143
iron, see iron		518
platinum, see platinum		578
rubber, see rubber, india		513
steel, see steel		518
tin, see tin		631
tobacco, see tobacco		183
Screens, in c. v. of bamboo, wood, straw, or compositions of wood, n. s. p. f.	20%	175
if stained, dyed, painted, printed, polished, grained or creosoted	25%	175
wh. or in part of wool, n. s. p. f., shall be subjected to the rate of duty imposed on carpets or carpeting of like character or description		303
Screws, iron or steel, commonly called wood screws	25%	140
all others, T. D. 14,291, 15,151, as mf. metal or whatever material composed		
Scroll, iron or steel, n. s. p. f., see iron or steel		107
Sculpture, casts of, for use as models or for art educational purposes only	free	611
Sculptures, see works of art	dutiable / free	376 / 652
alabaster pedestals, T. D. 32,247, as sculptures n. s. p. f.	15%	376
artistic subjects carved in marble, not the production of a professional sculptor, T. D. 33,039, as sculptures, n. s. p. f.	15%	376
marble mantels, T. D. 32,585, as sculptures n. s. p. f.	15%	376
marble pedestals, T. D. 31,331, as sculptures n. s. p. f.	15%	376
by American artists, see works of art		655
for permanent exhibition, see works of art		654
for presentation to a public institution, see works of art		655
for temporary exhibition, see works of art		653
which have been in existence more than one hundred years, see works of art		656
Seagrass, if mfd. or dyed	10%	372
baskets, T. D. 31,759, grass, mf.	25%	368
Seal oil, see oil		44
Seaweeds, crude or unmfd., n. s. p. f.	free	552
if mfd. or dyed	10%	372
edible, in cakes, T. D. 31,624, unmfd.	free	552
edible, in cans, T. D. 31,053, vegetable prepared	25%	200

		Par
Seed cane imported by Dept. of Agriculture, see Dept. Ag.		577
Seed lac	free	526
Seedlings, coniferous evergreen, n. s. p. f.	free	595
Seedlings, stocks or cuttings. A stock is a plant not exceeding 2 years of age, for the purpose of grafting kindred varieties. A cutting is a twig for developing an independent plant by the formation of roots. A seedling is something grown from seed. Manetti multiflora is not a compound word, but two terms. Manetti is a cutting, while Multiflora and Briar are seedlings, Coll. N. Y.		
Seedlings, stocks or cuttings of Myrobolan plum, Mahaleb or Mazzard cherry, Manetti multiflora, and briar rose, Rosa Rugosa, three years old or less	per M $1.00	211
pear, apple, quince, and the St. Julien plum, three years old or less	per M $1.00	211
all fruit and ornamental trees, deciduous and evergreen shrubs and vines	15%	211
Seeds of a shrub or tree or a hardy vine are not flower seeds, T. D. 29,339, as seeds n. s. p. f.	per lb. 5 cts.	212
no allowance for dirt or other impurities in seeds provided for in		212
Seeds:		
alligator pear, T. D. 32,424, seeds n. s. p. f.	per lb. 5 cts.	212
anise	per lb. 2 cts.	212
aromatic (not garden), same as drugs		27 477
asparagus, T. D. 30,645, seeds n. s. p f.	per lb. 5 cts.	212
beet, except sugar beet	per lb. 3 cts.	212
balm, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
bene, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
borage, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
cabbage	per lb. 6 cts.	212
canary	per lb. ½ ct.	212
caraway	per lb. 1 ct.	212
cardamon	free	595
carrot	per lb. 3 cts.	212
castor	per bu. of 50 lbs. 15 cts.	212

		Par.
Seeds:		
catnip, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
cauliflower	free	595
celery	free	595
clover, T. D. 27,602, grass seed	free	595
collard	per lb. 6 cts.	212
coriander	free	595
corn salad	per lb. 3 cts.	212
cotton	free	595
cummin	free	595
dandelion, T. D. 25,499, seeds n. s. p. f.	per lb. 5 cts.	212
date, T. D. 21,544, seeds n. s. p. f.	per lb. 5 cts.	212
dill, T. D. 32,997, same as drugs		27 477
eggplant	per lb. 10 cts.	212
fennel	free	595
fenugreek	free	595
flaxseed	per bu. of 56 lbs. 20 cts.	212
flower, n. s. p. f.	free	595
grass, n. s. p. f.	free	595
hemp	free	595
henbane, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
holly, T. D. 29,339, seeds n. s. p. f.	per lb. 5 cts.	212
hoarhound	free	595
hyssop, T. D. 26,735, seeds, n. s. p. f.	per lb. 5 cts.	212
ilex, T. D. 29,339, seeds n. s. p. f.	per lb. 5 cts.	212
kale	per lb. 6 cts.	212
kohl-rabi	per lb. 6 cts.	212
limonia, T. D. 29,399, seeds n. s. p. f.	per lb. 5 cts.	212
linseed	per bu. of 56 lbs. 20 cts.	212
lotus lily, T. D. 32,681, seeds n. s. p. f.	per lb. 5 cts.	212
lupin, T. D. 31,589, grass seed	free	595
mangel wurzel	free	595
marjoram, T. D. 32,997, seeds n. s. p. f.,	per lb. 5 cts.	212
melon, T. D. 29,763, seeds n. s. p. f.	per lb. 5 cts.	212
melon peeled and salted, T. D. 32,113, n. e. mf.	15%	385
millet, T. D. 24,800, grass seed	free	595
mushroom spawn	per lb. 1 ct.	212
mustard	free	595
nasturtium, T. D. 17,508, flower seed	free	595
n. s. p. f.	per lb. 5 cts.	212
of morbid growth, same as drugs		27 477
oil seeds, n. s. p. f.	per bu. of 56 lbs. 20 cts.	212
parsley	per lb. 3 cts.	212
parsnip	per lb. 3 cts.	212
pennyroyal, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
pepper	per lb. 10 cts.	212
poppy	per bu. of 47 lbs. 15 cts.	212
pumpkin, T. D. 27,636, seeds n. s. p. f.	5 cts.	212
pumpkin, salted, T. D. 33,344, n. e. mf.	15%	385

		Par
Seeds:		
quince, T. D. 14,152, same as drugs		27 477
radish	per lb. 3 cts.	212
rape	free	595
red melon, T. D. 32,981, seeds n. s. p. f.	per lb. 5 cts.	212
rosemary, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
rue, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
rutabaga	per lb. 3 cts.	212
saffron, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
sage, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
scorsonera, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
sesame, T. D. 29,426, oil seed n. s. p. f.,	per bu. of 56 lbs. 20 cts.	212
sorghum	free	595
spinach	per lb. 1 ct.	212
spurry, T. D. 31,207, grass seed	free	595
sugar beet	free	595
sugar cane for seed	free	595
sweet basil, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
sweet marjoram, T. D. 26,735, seeds n. s. p. f.,	per lb. 5 cts.	212
tansy, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
thyme, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
turnip	per lb. 3 cts.	212
vetch, T. D. 27,306, grass seed	free	595
vine, T. D. 29,339, seeds n. s. p. f.	per lb. 5 cts.	212
wistaria, T. D. 29,339, seeds n. s. p. f.	per lb. 5 cts.	212
wormwood, T. D. 26,735, seeds n. s. p. f.	per lb. 5 cts.	212
Seger kegel, T. D., 31,316, earthy substance	20%	81
Seines of flax, hemp, or ramie, or a mixture of any of them or of which any of them is m. c. v.	25%	271
Selenium and salts of	free	585
Selvages are not considered in determining the character of merchandise, T. D. 31,883.		
Semi-precious stones, see stones, semi-precious		98 357
Semolina from a country which imposes a duty on wheat or wheat flour or semolina from the United States	10%	644
from a country which does not impose such a duty	free	644
Senegal gum	per lb. ½ ct.	36
Serums derived from animals and used for therapeutic purposes	free	400
Sesame or sesamum seed or bean oil, see oil		45
Sesame pulp, T. D. 27,202, same as sesame oil,	per lb. 1 ct.	45
Sewing machines, see machines		441
book, T. D. 32,035, as sewing machines	free	441
Brosser overstitch, T. D. 30,639, metal article	20%	167
glove, T. D. 32,314, as sewing machines	free	441

		Par
Sewing machines:		
flimsily made, T. D. 33,088 as toys	35%	342
heads, T. D. 30,691, as sewing machines	free	441
needles, see needles		135
shoe, T. D. 32,529, as sewing machines	free	441
straw, T. D. 31,623, as sewing machines	free	441
wire stitching for books, T. D. 32,396, metal article	20%	167
Sextant, horizon and index glasses, T. D. 32,689, as cut glass	45%	84
Shaddocks, same as lemons		220
boxes for, see fruit boxes		172
Shades, in c. v. of bamboo, wood, straw, or compositions of wood, n. s. p. f.	20%	175
if stained, dyed, painted, printed, polished, grained or creosoted	25%	175
Shale, coal, same as coal		451
Shamrocks, artificial, T. D. 29,517, leaves, artificial.	60%	347
Shapes, structural, iron or steel, whether plain punched or fitted for use or whether assembled or mfd.	10%	104
Shark fins, T. D. 31,894, fish skinned and boned, per lb.	¾ ct.	216
Shavings, cork, see cork		464
n. s. p. f., see paper stock		566
steel	20%	111
Shawl pins or base metal, not plated with gold or silver and not commonly known as jewelry, see pins		158
Shawls, wool, knitted or woven, see wearing apparel		291
Shears, same as scissors		128
Sheathing, copper c. v., not wh. or in part of iron ungalvanized	5%	147
Sheathing, adhesive felt, irrespective of the circumstance that the more extensive use is for other purposes than sheathing vessels, T. D. 33,302	free	481
Sheathing paper	5%	320
Sheep	free	619
Sheep dip	free	596
is a term without limitation, and embraces all preparations known as such, irrespective of the fact that they may be used for other purposes, T. D. 31,799, 32,690.		
Sheets, cotton or cotton c. v. not embroidered nor in part lace, n. s. p. f.	25%	264
iron or steel, see iron or steel		105
lead in, see lead		153

		Par.
Sheets:		
metal decorated in colors or coated with nickel or other metals by dipping, printing, stenciling or other process	15%	109
nickel in, see nickel		155
of zinc, see zinc		163
Shellac	free	526
bleached, T. D. 11,909, as gum, advanced	10%	27
granulated, T. D. 29,727, as shellac	free	526
substitute, T. D. 27,475, n. e. mf.	15%	385
white, T. D. 15,845, as gum advanced	10%	27
Shellboats, T. D. 32,252, wood, mf.	15%	176
Shell cameos, T. D. 31,940, as cameos	20%	357
Shellfish	free	598
paste, T. D. 30,314, as shellfish	free	598
Shell, mf. of or in c. v. of, n. s. p. f.	25%	369
ornaments, T. D. 30,645, shell mf.	25%	369
ostrich egg, T. D. 24,054, n. e. unmf.	10%	385
Shells, cut and bored, T. D. 33,165, shells mfd.	25%	369
empty cartridge, see cartridges		346
engraved, cut, ornamented or otherwise mfd.	25%	369
not sawed, cut, flaked, polished or otherwise mfd., or advanced in value from the natural state	free	570
Shida baskets, T. D. 31,573, baskets, wood	25%	175
Shingle bolts	free	647
Shingles	free	647
Ship chronometers, see chronometers		161
planking and timber	free	647
planking and timber are limited to material used in shipbuilding, and do not include lumber used in finishing and equipping vessels, such as wood for cabin trimmings and deck planking, T. D. 27,589.		
timber—Iron Bark, Black Butt and Island Teak are but Mountain Hickory is not T. D. 29,984.		
Shirataki, T. D. 33,474, as vermicelli...per lb.	1 ct.	191
Shirt collars and cuffs, cotton, n. s. p. f.	30%	256
collars and cuffs, wh. or part linen	30%	277
Shirting cloth, wh. or c. v. of flax, hemp or ramie	30%	283
Shirts, see wearing apparel, knit		261
Shoddy, see wool waste		651
Shoe blacking, see blacking		11
buckles, see jewelry		356
buttons, see buttons		339
knives, same as knives, table		130
lacings, cotton or other vegetable fiber	25%	262
laces, leather, fin. or unfin.	free	530
leathers, see leathers n. s. p. f.		530
machinery, see machinery		441

		Par.
Shoes, horse, mule or ox, of iron or steel	free	554
leather, wh. or c. v.	free	530
rawhide, T. D. 25,491, n. e. mf.	15%	385
Shooks and staves of American mf. when returned as barrels or boxes, see American goods		404
sugar box and packing box, n. s. p. f.	15%	171
Shot, iron or steel, see abrasives		112
lead, see lead		153
Shotgun barrels, in single tubes, forged, rough bored	free	597
barrels for breech-loaders, further advanced than rough bored	35%	133
Shotguns, muzzle-loading and parts	15%	132
breech-loading and combination shotguns and rifles, and parts thereof, and fittings therefor	35%	133
Shrimps	free	598
Shrubs, commonly known as nursery or greenhouse stock, n. s. p. f., see nursery stock		211
Siccatif, T. D. 22,591, as chemical compound	15%	5
Side arms, irrespective of quality or use, in part metal	30%	129
They include bayonets, T. D. 32,049, and small daggers in leather sheaths, T. D. 32,751.		
Sienna	5%	55
earth	5%	55
Silex lining for cement mills, T. D. 31,774, as flint stones unground	free	486
Silica ware, T. D. 30,768, mineral substance	20%	81
Silicic acid, see acid		387
Silicate of soda, see soda		605
Silicium carbid, as emery grains, per lb.	1 ct.	343
Silicon-spigel, T. D. 30,410, ferro-silicon.		
Silk, artificial or imitation:		
yarns, threads, filaments of, by whatever name known, and by whatever process made	35%	319
beltings, cords, tassels, ribbons, or other articles or fabrics, wh. or c. v. of yarns, threads, filaments or fibers of, by whatever name known and by whatever process made	60%	319
artificial or imitation, and India rubber beltings, cords, tassels, ribbons, or other articles or fabrics,		

		Par
Silk:		
wh. or c. v. of yarns, threads, filaments or fibers of, by whatever name known and by whatever process made	60%	319
bandings, see bandings		316
beltings, see beltings		316
bindings, see bindings		316
boleros, T. D. 25,254, as ornaments	60%	358
bolting cloths, see bolting cloths		422
bone casings, see bone casings		316
braces, see braces		316
braids, see braids		358
button forms, see button forms		338
buttons, as buttons, n. s. p. f.	40%	339
carded or combed	per lb. 20 cts.	311
chenilles, same as silk velvets		314
chiffon bands, T. D. 32,533, silk mf.	45%	318
clothing, see wearing apparel		317
cocoons	free	599
cords, see cords		316
cords and tassels, see cords		316
cloth composed of cotton or other vegetable fiber and silk of which cotton or other vegetable fiber is m. c. v.	30%	254
drops, T. D. 25,254, as ornaments	60%	358
edgings	60%	358
embroideries and embroidered articles and fabrics	60%	358
fabrics, woven, in the piece or otherwise, in c. v. of	45%	318
fans	50%	349
flags, T. D. 32,751, silk mf.	45%	318
floss, same as silk thread		313
flouncings	60%	358
fouragiers, T. D. 25,254, as ornaments	60%	358
fringes	60%	358
furniture in c. v. of T. D. 31,162, silk mf.	45%	318
galloons	60%	358
garnitures, T. D. 25,254, as ornaments	60%	358
garters, see garters		316
girdles, T. D. 25,254, as ornaments	60%	358
gorings	60%	358
handkerchiefs, see handkerchiefs		315
hatbands, see hatbands		316
hatters' plush, black, see hatters' plush		382
huzzah sets, T. D. 25,254, as ornaments	60%	358
and India rubber mf., n. s. p. f.	45%	318
insertings	60%	358
Jacquard figured fabrics, T. D. 31,652, as silk woven fabrics	45%	318
knit goods made up or mfd. wh. or part by the tailor, seamstress or manufacturer, same as wearing apparel		317

		Par
Silk:		
laces	60%	358
ligatures, braided, T. D. 26,068, as cords	45%	316
ligatures, twisted, T. D. 26,067, as thread	15%	313
loops, T. D. 25,254, as ornaments	60%	358
mfs. of, or of which silk or silk and India rubber are m. c. v., n. s. p. f.	45%	318
moquette, T. D. 29,545, as silk plush	50%	314
mufflers, same as handkerchiefs		315
neck rufflings	60%	358
nets and nettings	60%	358
noils exceeding 2 in. in length	per lb. 20 cts.	311
noils not exceeding 2 in. in length, T. D. 32,085, as silk waste	free	599
ornaments	60%	358
partially mfd. from cocoons or from waste silk and not further advanced or mfd. than carded or combed	per lb. 20 cts.	311
pile fabrics, see silk velvets		314
pile fabrics, not over 12 in. wide, see silk velvet ribbons		314
pile fabric collars and cuffs in the piece, T. D. 33,406, as wearing apparel	50%	317
powder, T. D. 27,215, silk mf.	45%	318
raw, in skeins reeled from the cocoon or re-reeled but not wound, doubled, twisted or advanced in mf. in any way	free	600
remanit, T. D. 27,005, silk mf.	45%	318
ribbons, see ribbons		316
ruchings	60%	358
rufflings	60%	358
schappe yarn, same as silk, spun		312
sewing, same as silk thread		313
spun or schappe silk yarn	35%	312
stripes or striped sleeve linings of which cotton or other vegetable fiber is m. c. v.	30%	254
suspenders, see suspenders		316
thread: sewing silk, twist, floss and silk threads or yarns of every description made from raw silk	15%	313
thrown, not more advanced than singles, tram or organzine	15%	313
trimmings	60%	358
tubings, see tubings		316
twist, see silk thread		313
veils and veiling	60%	358
velvets, plushes, chenilles,		

		Par.
Silk:		
velvet or plush ribbons, or other pile fabrics, of silk or silk c. v.	50%	314
waste	free	599
wearing apparel, see wearing apparel		317
webs, see webs		316
webbings, see webbing		316
woven fabrics, see silk fabrics		318
yarn, schappe, see silk spun		312
yarn, n. s. p. f., see silk thread		313
yokes, T. D. 25,254, as ornaments	60%	358
Silkworm eggs	free	601
Silur, T. D. 31,624, as pigment	15%	63
Silur paste, T. D. 31,624, as paint	15%	63
Silver articles and wares, n. s. p. f., wh. or part of	50%	167
articles and wares plated with, wh. or part mfd.	50%	167
bullion, see bullion		436
chloride, T. D. 30,828	10%	65
coins, see coins		458
concentrates, T. D. 29,629, as ore	free	565
leaf	30%	149
ore	free	565
ore containing more than 3% lead on the lead contained, per lb.	¾ ct.	152
plated ware, see silver articles		167
salts and all other compounds and mixtures of which silver constitutes the element of c. v.	10%	65
sulphide, T. D. 16,492, silver ore less than 3% lead	free	565
sweepings	free	565
tinsel wire, see tinsel		150
ware, see silver articles		167
Similar in material, quality, texture or use to any article enumerated, but itself n. e., see n. e. articles		386
Sinalco seele, T. D. 32,965, as alc. compound		16
Siphon bottles, T. D. 32,728, as glass bottles		83
Sirup, maple, same as sugar, maple		178
Sirups of cane juice, same as sugar		177
Sisal grass, not dressed or mfd. in any manner, n. s. p. f.	free	497
grass binding twine, see twine		415
grass cables, see cables		268
grass cordage, see cordage		268
Size, gold, see varnishes		58
Sizing, T. D. 25,000, as chemical compound	15%	5
Skates	20%	167
Skeletons and other preparations of anatomy	free	602
miniature, T. D. 26,016, as toys	35%	342
Skelp, iron or steel, see iron and steel		105

		Par
Sketches in pen and ink or pencil or water colors, see works of art		376 652
Skewers of wood, butchers' and packers'...per M	10 cts.	174
Skewings, T. D. 25,023, Dutch metal clippings....	free	430
Skins, Astrakhan, T. D. 15,726, as furs.....	30%	348
bird, see feathers		347
calf, dressed, see leather, n. s. p. f.		530
chamois	15%	359
dog, plates and mats of	10%	348
dog, undressed	free	603
dog, dressed, as furs, dressed	30%	348
fish	free	484
fur, see furs		348
goat, plates and mats of	10%	348
goat, dressed, as furs, dressed	30%	348
goat, undressed	free	603
gold-beaters'	free	496
goose or grebe with down, dressed, T. D. 31,410, as furs dressed	30%	348
hares, undressed	free	603
kid, dressed, as leather		359 530
lamb, dressed, as leather		359 530
lamb, Persian, T. D. 15,726, as furs	30%	348
for morocco, as leather, n. s. p. f.	free	530
pony, T. D. 31,948, as furs, dressed	30%	348
rabbits, undressed	free	603
raw, of all kinds	free	604
seal, dressed, as leather, n. s. p. f.	free	530
sheep, dressed, as leather		359 530
sheep, undressed	free	603
snake, for Chinese medicine, T. D. 31,070, as drugs, crude	free	477
Skirt bindings, of any pile fabric of cotton or other vegetable fiber except flax, hemp or ramie.	40%	257
Skivers or skivings, T. D. 31,131, 31,662, are split sheepkins.		
if dressed, as leather		359 530
if undressed	free	603
Slabs, iron in, see iron		518
marble or onyx, ctg. not less than 4 superficial inches.		
not more than 1 in. in thickness, per superficial ft.	6 cts.	97
more than 1 in. and not more than 1½ in., per superficial ft.	8 cts.	97
more than 1½ in. and not more than 2, per superficial ft.	10 cts.	97
and in addition, if rubbed in whole or in part, per superficial ft.	2 cts.	97

		Par
Slabs:		
slate, for tables, see slate		101
steel, same as steel ingots		110, 613
Slack, see coal		459
Slag, basic, ground or unground	free	499
Slate books, wh. or c. v. paper, see books		329
chimney pieces	10%	101
mantels	10%	101
mfs. n. s. p. f.	10%	101
pencils	25%	378
slabs for tables	10%	101
Slates	10%	101
roofing	10%	101
Sledges, see blacksmith's sledges		122
Sleeve linings, silk striped, cotton or other vegetable fiber c. v.	30%	254
Slides, glass, for magic lanterns	25%	92
for microscopes, glass c. v.	30%	95
if mounted specimen is c. v., T. D. 28,480, n. e. mf.	15%	385
Slides for toy magic lanterns, T. D. 31,455, as parts of toys	35%	342
Slippers, leather, T. D. 30,931, same as leather shoes of other material, T. D. 31,665, as wearing apparel.	free	530
Sliver, cotton, see cotton		250
ramie, see ramie		270
silk, T. D. 25,239, as silk mf.	45%	318
Slubbing waste, see wool wastes		651
Sludge machines, see machines		441
Smalts	15%	63
Smelling salts, T. D. 21,264, medicinal mixture	15%	5
Smokers' articles, all whatsoever, n. s. p. f., T. D. 31,432	50%	381
cigar cases, metal, same as jewelry		356
cigar cutters, metal, same as jewelry		356
cigar holders, metal, same as jewelry		356
cigarette books	50%	381
cigarette book covers	50%	381
cigarette cases, metal, same as jewelry		356
cigarette holders, metal, same as jewelry		356
cigarette paper, except cork paper	50%	381
cork paper	35%	340
match boxes, metal, same as jewelry		356
pipes and pipe bowls, see pipes		381
pouches for smoking or chewing tobacco	50%	381
smoking stands, T. D. 28,988, as smokers' articles	50%	381
Snails, T. D. 33,348, as live animals	10%	187
Snakes, as live animals	10%	187
Snap fasteners and parts, by whatever name known, wh. or c. v. of iron or steel	15%	151
clasps and parts, by whatever name known, wh. or c. v. of iron or steel	15%	151

		Par
Snappers, T. D. 33,291, paper mf.	25%	332
Snuff, see tobacco		184
Snuff flour, see tobacco		184
Soadine, T. D. 26,635, as chemical compound	15%	5
Soap bark siftings, T. D. 23,473, as drugs, crude	free	477
Soap, benzine, T. D. 25,912, soap n. s. p. f.	5%	66
carbolic, T. D. 22,989, as medicinal	20%	66
carbolic shampoo, T. D. 28,998, as medicinal	20%	66
castile	10%	66
common mill, T. D. 16,408, soap n. s. p. f.	5%	66
containing castor oil, in whatever form	25%	45
green, T. D. 16,968, as medicinal	20%	66
in leaves, T. D. 29,339, as toilet soap.		
medicinal	20%	66
n. s. p. f.	5%	66
pencils, T. D. 26,299, n. e. mf.	15%	385
powder, n. s. p. f.	5%	66
Stock,		
Grease, fats, vegetable tallow, and oils (excepting fish oils) not chemically compounded, such as are commonly used in soap making	free	498
Soap, toilet, perfumed	30%	66
toilet, unperfumed	10%	66
tooth, see toilet preparations		48
tetrapol, T. D. 32,911, soap n. s. p. f.	5%	66
Soapstone, T. D. 24,864, same as steatite		69 621
carved figures, T. D. 28,181, mineral substance.	20%	81
squares, T. D. 28,300, mineral substance	20%	81
Society or institution:		
Books, maps, music, engravings, photographs, etchings, lithographic prints, and charts, specially imported, not more than two copies in any one invoice, in good faith, for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe	free	427
Philosophical and scientific apparatus, utensils, instruments, and preparations, including bottles and boxes containing the same, specially imported in good faith for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encourage-		

		Par
Society or institution: ment of the fine arts, or for the use and by order of any college, academy, school, or seminary of learning in the United States, or any State or public library, and not for sale, and articles solely for experimental purposes, when imported by any society or institution of the character herein described, subject to such regulations as the Secretary of the Treasury shall prescribe	free	573
Philosophical and scientific articles for.....		573

This paragraph should be given a reasonably liberal interpretation as to material for a qualified institution.

If all the following can be answered in the affirmative, the articles are covered:

1. Are they imported in good faith by order and for the use of one of the institutions named and not for sale?
2. Are they intended to be used in philosophical or scientific investigation, research, demonstration or instruction?
3. Do they serve a useful purpose and are they necessary and especially appropriate in such investigation, research, demonstration or instruction? T. D. 32,289.

Instruments for the New York Post-Graduate Medical School and Hospital are not covered. T. D. 33,767.

Lead pencils, pens and other office supplies are not covered. T. D. 31,335.

Scissors for Board of Education, N. Y. City, are not covered. T. D. 33,750.

Sewing machines for Boston Trade School are not covered. T. D. 33,744.

Regalia and gems, where specially imported in good faith for the use and by order of any society incorporated or established solely for religious, philosophical, educational, scientific, or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any college, academy, school, seminary of learning, orphan asylum, or public hospital in the United States, or any State or public library, and not for sale, subject to such regulations as the Secretary of the Treasury shall prescribe; but the term "regalia" as herein used shall be held to embrace only such insignia of rank or office or emblems as may be worn upon the person or borne in the hand during public exercises of the society or institution, and shall not include articles of furniture or

		Par
Society or institution: fixtures, or of regular wearing apparel, nor personal property of individuals	free	611
Regalia: presented to a church, is not covered, T. D. 23,856.		
presented to a priest who gave it to his church, is covered. D. L. N. Y. May 29, 1908.		
for a patriotic society, is not covered. T. D. 28,687.		
for a Masonic club, is not covered, T. D. 33,660.		
List of articles. T. D. 29,995.		
Soda:		
alkalies containing 50% or more of bicarbonate of	per lb. ¼ ct.	67
arseniate of	free	605
ash	free	605
benzoate of	per lb. 5 cts.	67
bicarbonate of	per lb ¼ ct.	67
bichromate of	per lb. ¾ ct.	67
borate, crude and unmfd.	free	429
borate or borax, refined	per lb. ⅛ ct.	67
carbonate, see soda crystal		67
caustic	per lb. ¼ ct.	67
chlorate of	per lb. ½ ct.	67
chromate of	per lb. ¾ ct.	67
crystal carbonate	per lb. ⅛ ct.	67
crystals	per lb. ⅛ ct.	67
cyanide of	free	605
hydrate or caustic	per lb. ¼ ct.	67
hyposulphite of	per lb. ¼ ct.	67
monohydrate of	per lb. ⅛ ct.	67
niter cake	free	605
nitrate or cubic nitrate	free	605
nitrite of	per lb. ½ ct.	67
phosphate of	per lb. ¼ ct.	67
sal	per lb. ⅛ ct.	67
salts of, n. s. p. f.	15%	5
sesquicarbonate of	per lb. ⅛ ct.	67
silicate of	free	605
sulphate, crude or salt cake	free	605
sulphate, crystallized or Glauber salts,	per ton $1.00	67
sulphid of	per lb. ¼ ct.	67
sulphite of	per lb. ¼ ct.	67
supercarbonate or saleratus	per lb. ¼ ct.	67
and potassa, tartrate or Rochelle salts,	per lb. 2½ cts.	8
yellow prussiate of	per lb. ¾ ct.	67
water, see beverages, ctg. no alc.		248
Sodium	25%	143
alloys, sodium c. v.	25%	143

		Par.
Sodium:		
cyanide, T. D. 32,681, same as soda cyanide..		605
perborate, T. D. 31,949, chemical compound..	15%	5
Sod oil, see oils		44
Solder, T. D. 23,541, metal mf.	20%	167
Solvent naphtha, T. D. 30,530, coal tar preparation.	15%	21
Sorb apples, T. D. 22,534, as apples, per bu. of 50 lbs.	10 cts.	217
Soson, T. D. 23,855, albumen, n. s. p. f.	free	392
Sounding machine tubes, T. D. 31,674, glass blown.	45%	84
Sounds, fish, see fish		419
Sour grass, T. D. 31,757, as hay ..... per ton	$2.00	205
Soy, T. D. 30,529.		
if thick, as n. e. mf.	15%	385
if thin, as sauce	25%	201
Soya beans, see beans		606
Soya bean oil, see oils		561
bean oil, treated and manganese added, T. D. 33,644, chemical mixture	15%	5
cake meal, T. D. 31,800, substance for manure	free	499
Spangles of all kinds, not threaded or strung or strung loosely on thread	35%	333
articles wh. or c. v. of, not embroidered nor appliquéd, and n. s. p. f.	50%	333
Spaghetti is macaroni, Coll. N. Y. ..... per lb.	1 ct.	191
Spanish brown, n. s. p. f.	10%	55
cedar, see woods, cabinet		169 / 648
Spar, T. D. 12,383, crude mineral	free	549
articles made of, as mineral substance	20%	81
Sparklets, T. D. 31,115, as fireworks, on gross weight ..... per lb.	10 cts.	344
Spark plugs of porcelain with word Rajah printed, T. D. 33,533, printed china	55%	80
plugs of talc, T. D. 32,923, as mineral substance	20%	81
Sparterre, T. D. 29,790, as willow sheets		335
Specie, same as coins, gold or silver	free	458
Specimens of natural history, botany, and mineralogy, for scientific public collections and not for sale	free	607
Seedling grape vine for N. Y. School of Forestry, Cornell University, T. D. 22,532....	free	607
Plants for Missouri Botanical Gardens, T. D. 27,635	free	607
Spectacles, eyeglasses, and goggles, and frames for the same or parts thereof, fin. or unfin.	35%	91

		Par
Sperm oil, see oils		44
Spices, n. s. p. f.	20%	235
all herbs or herb leaves in glass or other small packages for culinary use	20%	235
ground, in each case, the specific duty per lb. enumerated in par. 235 for unground spices, and in addition thereto a duty of.	20%	235
Spiegeleisen	free	518
Spike lavender oil, see oils		46
Spikes, iron or steel, cut	free	554
iron or steel	free	554
Spindle banding, see banding		262
Spirit sensitizer, T. D. 29,429, salt in alc. as alc. compound		16
Spirit varnishes, see varnishes		58
Spirits, general provisions:		
Each and every gauge or wine gallon shall be counted as at least one proof gallon...		238
No lower rate or amount of duty shall be levied, collected and paid on brandy, spirits and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof		241
The British standard or Sykes proof is 1.144 times American proof, T. D. 31,229.		
The French and general Continental standard is one-half the American; e. g. 50° French equals 100° American.		
Proof:		
The standard for determining the proof of brandy and other spirits or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue: *Provided*, That it shall be lawful for the Secretary of the Treasury, in his discretion, to authorize the ascertainment of the proof of wines, cordials, or other liquors, by distillation or otherwise, in cases where it is impracticable to ascertain such proof by the means prescribed by existing law or regulations...		238
Any brandy or other spirituous or distilled liquor imported in a cask of less capacity than ten gallons from any country shall be forfeited to the United States		238
Any brandy or other spirituous or distilled liquors imported in any sized cask, bottle, jug, or other packages, of or from any country, dependency, or province under whose laws similar sized casks, bottles, jugs, or other packages of distilled spirits, wine, or other beverage put up or filled in		

Par

Spirits, *continued* :

the United States are denied entrance into such country, dependency, or province, shall be forfeited to the United States... 238

Canada denies entrance to spirits in any package except bottles, containing less than 100 wine gallons. T. D. 23,629.

Importations of, through Canada, are not from Canada. T. D. 23,706.

Allowance for breakage, leakage or damage on wines, liquors, cordials or distilled spirits.

There shall be no constructive or other allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits, except that when it shall appear to the collector of customs from the gauger's return, verified by an affidavit by the importer to be filed within five days after the delivery of the merchandise, that a cask or package has been broken or otherwise injured in transit from a foreign port and as a result thereof a part of its contents amounting to 10 per centum or more of the total value of the contents of the said cask or package in its condition as exported has been lost, allowance therefor may be made in the liquidation of the duties 244

The above proviso to par. 244 must be strictly construed and cannot be made to apply to merchandise not within its terms.

Thus allowance may be made for leakage of vermuth, T. D. 30,507, but not on sake or rice wine. T. D. 32,095.

Spirits in bottles, less than 12 per package:

Wines, cordials, brandy, and other spirituous liquors, including bitters of all kinds, and bay rum or bay water, imported in bottles or jugs, shall be packed in packages containing not less than one dozen bottles or jugs in each package, or duty shall be paid as if such package contained at least one dozen bottles or jugs, and, in addition thereto, duty shall be collected on the bottles or jugs at the rates which would be chargeable thereon if imported empty.... 244

Demijohns are not bottles. T. D. 23,414.

If spirits were packed and shipped in packages of not less than 12 bottles or jugs, the shipper has conformed to the legal requirements, and, if any bottles or jugs are found missing by the appraiser, allowance may be made under R. S. 2,921. T. D. 32,380.

		Par
Spirits:		
Wines, ginger cordial, or vermuth, containing more than 24% alcohol, shall be classed as, and pay duty accordingly		244
All imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than $1.75 per gall.		241
Under the above par. "Champagne d'Ananas Monopole," a non-alcoholic beverage, was classified as champagne. T. D. 31,236.		
On all compounds or preparations of which distilled spirits are a component part of chief value there shall be levied a duty not less than that imposed on distilled spirits.		239
absinthe, a prohibited article, see absinthe		240
arrack, see arrack		240
bay rum or bay water, distilled or compounded, see bay rum		242
bitters of all kinds, see bitters		240
brandy, see brandy		237
Chinese wine, T. D. 31,523, same as spirituous beverages	per pf. gall. $2.60	240
cordials, see cordials		240
distilled or mfd. from grain or other materials, n. s. p. f.	per pf. gal. $2.60	237
domestic, reimported, duty equal to the internal revenue tax, see American products		404
kirschwasser, see kirschwasser		240
liqueurs, see liqueurs		240
ratafia, see ratafia		240
spirituous beverages or bitters of all kinds, containing spirits, n. s. p. f.	per pf. gall. $2.60	240
"Spirituous beverages of all kinds containing spirits" is comprehensive enough to cover a mixture of wine and other articles, whereof the alcoholic ingredient is derived from the wine and not added as pure spirits. T. D. 31,987.		
Spirits of turpentine, see turpentine		635
Splice bars, iron or steel, see bars		108
Sponge, platinum, see platinum		578
Sponges, advanced in value by processes involving chemical operations	15%	68
bleached	15%	68
mf. of, or of sponge c. v., n. s. p. f.	15%	68
trimmed or untrimmed, but not advanced in value by chemical processes	10%	68
Spool thread, see cotton thread		251
Spools of wood on which yarn is wound are dutiable separately as merchandise if the yarn is dutiable at a specific rate, T. D.		

		Par.
Spool thread, *continued:*		
33,530, but, if the yarn is dutiable at an ad valorem rate, they are dutiable as part of the value of the yarn and not otherwise, T. D. 33,531.		
Sprinkler tops, same as bottle caps of metal		164
Sprigs, cut	free	554
Sprocket chains, see chains		126
Spunk	free	608
Spun silk, see silk		312
Spurs and stilts, used in the mf. of earthen, porcelain and stoneware	free	609
Squab, as poultry, D. L. Mar. 5, 1912		229
Square iron, rolled or hammered, see iron		103
Squid, T. D. 28,441, as shellfish	free	598
Stained glass windows or parts, see glass		95
Stains, same as paints		63
Stamp cases, metal, same as jewelry		356
Stamped post cards, foreign government, bearing no other printing than the official imprint thereon	free	610
Stamps, foreign postage or revenue, canceled or uncanceled	free	610
Stampings, galleries, mesh and other materials of metal, whether or not set with glass or paste, finished or partly finished, separate or in strips or sheets, suitable for use in the mf. of any of the articles, grouped with jewelry, in this paragraph	50%	356
Staples, wire	free	554
Starch, made from potatoes ..... per lb.	1 ct.	234
all other, including all preparations, from whatever substance produced, fit for use as starch ..... per lb.	½ ct.	234
burnt, or British gum ..... per lb.	¾ ct.	36
soluble or chemically treated ..... per lb.	¾ ct.	36
Statice, not bleached nor dyed, T. D. 33,064, as preserved flowers	25%	210
wreaths, T. D. 32,742, as wreaths	60%	347
Stations of the cross, T. D. 31,568, are works of art		655
Statuary, see works of art, n. s. p. f.		376
original production of a sculptor, see works of art		652
for temporary exhibition, see works of art		653
for permanent exhibition, see works of art		654
for presentation to a public institution, see works of art		655
by American artists, see works of art		655
for use as models or for art educational purposes only, T. D. 29,995	free	611
bronze, cast and finished by hand, T. D. 28,830, as sculptures	free	FEB
cast iron, T. D. 31,426, metal mf.	20%	167

		Par
Statuary:		
gold bronze and ivory, metal cast and ivory hand carved, T. D. 32,456, as sculpture...	free	652
imitation bronze, T. D. 32,203, metal mf.....	20%	167
Statues and statuettes		
of earthen or stoneware, see earthenware.....		79
of china or porcelain, see chinaware		80
of plaster of Paris, if work of art	15%	376
Stave bolts, see bolts		647
Staves	free	647
Stays, iron or steel, lap welded, butt welded, seamed, or jointed	20%	127
Steam engines, see engines		165
locomotives, see locomotives		165
plows, T. D. 29,106, as plows	free	391
plow equipments, T. D. 32,709, as plow parts..	free	391
Stearin, T. D. 30,335, as acid, n. s. p. f.	15%	1
oleo	free	562
pitch, T. D. 26,117, n. e. mf.	15%	385
Steatite, crude and unground	free	621
cut, powdered, washed or pulverized	15%	69
Steel:		
All metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, Clapp-Griffith, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by a combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granulated or fibrous in structure, which is cast and malleable, excepting what is known as malleable-iron castings, shall be classed and denominated as steel		117
No allowance or reduction of duties for partial loss or damage in consequence of rust or of discoloration shall be made upon any description of iron or steel, or upon any article wholly or partly manufactured of iron or steel, or upon any manufacture of iron or steel		116
alloys used as a substitute for, see steels		110
anchors or parts, see anchors		106
angles, see angles		104
antifriction balls	35%	106
anvils, see anvils		118
articles or wares, n. s. p. f. steel c. v. not plated with gold or silver, wh. or part mfd.	20%	167

Steel:		Par
axles, see axles		121
band, same as steel, hoop		107, 109
ball bearings	35%	106
barrel hoops, wh. or part, mfd.	10%	107
bars, see steels		110
bars, beveled or tapered, see steels		110
bars of sleeper, T. D. 32,507, as steel bars		110
beams, see beams		104
belt buckles, see buckles		151
billets, see steels		110, 613
blacksmith's hammers, tongs, and sledges, see blacksmith's		122
blooms, see steels		110, 613
boiler, n. s. p. f.	12%	105
bolt blanks, see bolt blanks		123
bolt, see bolts		123
building forms, see building forms		104
bulb beams, see beams		104
card clothing, see card clothing		124
car tires or parts, see tires		142
car truck channels, see channels		104
castings, see steels		110
chain, see chain		126
channels, see channels		104
cogged ingots, see steels		110, 613
columns or parts, or sections of columns, see columns		104
cylindrical furnaces, see furnaces		127
cylindrical tanks or vessels, see vessels		127
deck beams, see deck beams		104
die blocks or blanks, see steels		110, 613
dies, engraved, for bonds, etc., see dies		612
drawplates, T. D. 31,774, steel forgings	12%	106
flues, see flues		127
forgings, see forgings		106
frames, see frames		104
galvanized or coated, see steel sheets		109
girders, see girders		104
grit, see abrasives		112
gun barrel molds, see steels		110
hammer molds, see steels		110
hobnails, see nails		554
hoop, band or scroll, n. s. p. f.	10%	104
hoop, band or scroll, coated, see steel sheets		109
hoop or band, cut to lengths, or wh. or part. mfd. into hoops or ties, coated or not, with or without buckles or fastenings, for baling cotton or any other commodity	free	509

		Par
Steel:		
horse, mule or ox shoes, see shoes		554
ingots, see steels		110 / 613
ingot molds, T. D. 31,589, as die blocks		110 / 613
joists, see joists		104
lock washers, see washers		123
locomotive tires, see tires		142
mill shafting, see steels		110
monogram dies, T. D. 29,521, as steel plates	15%	110
nails, cut, see nails		554
nails, horseshoe, see nails		554
nails, n. s. p. f., see nails		554
nails, wire, see nails		554
n. s. p. f., see steels		110
nuts and nut blanks, see nuts		123
pattern rolls, T. D. 31,866, metal mf.	20%	167
pipes, see pipes		127
plate	12%	105
plates, see steels		110
plates, coated, see steel sheets		109
plates for engraving, T. D. 29,521, as steel plates	15%	110
plates, engraved, for bonds, etc., see plates		612
plates, engraved, see plates		137
plates for reproducing designs on glass, see plates		137
points, lathed, machined or brightened	20%	138
posts or parts or sections of posts, see posts		104
punched flat rails, see rails		587
railway bars, see bars		587
railway fishplates, see fishplates		108
railway splice bars, see bars		108
railway tires, see tires		142
railway wheels, see wheels		142
rivets, n. s. p. f., see rivets		138
rods, not smaller than 20/100 inch in diameter, see steels		110
rods, smaller than 20/100 inch in diameter, see wire rods		113
rolls, engraved, for bonds, etc., see rolls		612
rust or discoloration, no allowance for		116
sand, see abrasives		112
sashes, see sashes		104
scrap:		
but nothing shall be deemed scrap except second-hand or waste or refuse steel fit only to be remfd.	free	518
screws, see screws		140
scrolls, same as steel, hoop		107 / 109
shades, bell shaped, enameled, T. D. 30,825, as hollow ware	25%	134

		Par
Steel:		
shapes, see steels		110
shafts, T. D. 26,477, as steel mf.	20%	167
shavings	20%	111
sheets, see steels		110
sheets of iron or steel, common or black, of whatever dimensions, whether plain, corrugated or crimped, including crucible plate steel and saw plates, cut or sheared to shape or otherwise or unsheared	12%	105
sheets, plates or strips, and all hoop, band or scroll steel, when galvanized, or coated with zinc, spelter or other metals, or any alloy of those metals	15%	109
sheets or plates, with layers of other metal, or metals imposed thereon by forging, hammering, rolling or welding	15%	109
sheets polished, planished or glanced, by whatever name designated, including such as have been pickled or cleaned by acid, or by any other material or process, or which are cold rolled, smoothed only, not polished, and such as are cold hammered, blued, brightened, tempered or polished by any process to such perfected surface, finish or polish better than the grade of cold rolled, smoothed only	15%	109
sheets or plates or taggers steel coated with tin or lead, or with a mixture of which these metals or either of them is a component part, by the dipping or any other process and commercially known as tinplates, terne plates and taggers tin	15%	109
skelp, whether sheared or rolled in grooves, or otherwise	12%	105
slabs, see steels		110
slabs engraved for producing designs or glass, T. D. 30,192, as steel plates	15%	137
spiral nut locks, see nut locks		123
stampings, see stampings		356
stays, see stays		127
strips, not thicker than No. 15 wire gauge, not exceeding 5 inches in width, in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced	15%	114
strips, n. s. p. f.	12%	105

		Par
Steel:		
structural shapes, see shapes		104
swaged, see steels		110
TT, see TT		104
T rails, see rails		587
table, kitchen and hospital utensils, see hollow ware		134
teeth for card clothing, T. D. 23,587, as wire articles	15%	114
tired wheels, see wheels		142
tires, see tires		142
trousers' buckles, see buckles		151
trousers' buttons, see buttons		151
tubes, see tubes		127
tubes for umbrellas, see umbrella		141
tubular tanks or vessels, see vessels		127
umbrella ribs, stretchers and tubes, see umbrella		141
waistcoat buckles, see buckles		151
washers, see washers		123
wheels, see wheels		142
wire, see wire		114
wire rods, see wire		113
wool	20%	111
wortles, T. D. 31,774, as forgings	12%	106
No article not specially provided for in this section, which is wholly or partly manufactured from tin plate, terne plate, or the sheet, plate, hoop, band, or scroll iron or steel herein provided for, or of which such tin plate, terne plate, sheet, plate, hoop, band, or scroll iron or steel shall be the material of chief value, shall pay a lower rate of duty than that imposed on the tin plate, terne plate, or sheet, plate, hoop, band, or scroll iron or steel from which it is made, or of which it shall be the component thereof of chief value		115
Steels in various forms by different processes of mf.:		
all steels, by whatever process made, containing alloys such as nickel, cobalt, vanadium, chromium, tungsten, wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys	15%	110
if made by the Bessemer, Siemens-Martin, open hearth, or similar processes, not containing alloy (alloys), such as nickel, cobalt, vanadium, chromium, tungsten or wolfram, molybdenum, titanium, iridium, uranium, tantalum, boron, and similar alloys,		
billets,		
blooms,		

			Par
Steels:			
	cogged ingots, die blocks or blanks, ingots and slabs	free	613
	bars and tapered or beveled bars; all descriptions and shapes of dry sand, loam or iron molded castings, sheets, and plates; gun-barrel molds not in bars; hammer molds or swaged steel; mill shafting; shapes, pressed, sheared or stamped, not advanced in value or condition by any process or operation subsequent to the process of stamping	8%	110
	when made by the crucible, electric or cementation process, either with or without alloys, and finished by rolling, hammering, or otherwise,		
	alloys used as substitutes for steel in the mf. of tools; bars and tapered or beveled bars, billets, blooms, all descriptions and shapes of dry sand, loam or iron molded castings, sheets, and plates; cogged ingots, die blocks or blanks; gun barrel molds not in bars; hammer molds or swaged steel; ingots; steel, n. s. p. f.; rolled wire rods in coils or bars not smaller than 20/100 inch in diameter; shapes, pressed, sheared or stamped, not advanced in value or condition by any process or operation subsequent to the process of stamping; and slabs	15%	110
Steels, see knives, table			130
corset		15%	114
dress		15%	114
Steins, earthenware, see earthenware			79
china, see chinawares			80
Stems of artificial flowers, or parts, n. s. p. f.		60%	347
broken clay pipe, T. D. 17,151, earthy substance		20%	81

		Par
Stems:		
which are natural drugs, see drugs		27, 477
for pipes, T. D. 31,432, smokers' articles	50%	381
tobacco, see tobacco		632
Stereotype paper, see paper, copying		323
plates, see plates		137
Stibnite, see antimony		396
Sticklac	free	526
Sticks, chalk in form of, see chalk		15
partridge, hairwood, pimento, orange, myrtle, bamboo, rattan, reeds unmfd., india malacca joints, and other woods, n. s. p. f. in the rough, or not further advanced than cut into lengths, suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods or walking canes	free	648
in the rough, for umbrella handles, T. D. 33,624 and D. L. N. Y., Sept. 13, 1913, as n. e. unmf.	10%	385
for umbrellas, parasols or sunshades, fin. or unfin.	30%	383
for walking canes without handles or ferules, T. D. 32,396	30%	383
Stink balls, T. D. 31,866, not toys, but glass mf.	30%	95
Stipa grass aigrets, T. D. 31,144, feathers, artificial	60%	347
grass, sundried, T. D. 32,997, grass, not dressed	free	497
Stilts used in the mf. of earthen, porcelain and stoneware	free	609
Stockings:		
stockings, hose and half hose, made on knitting machines or frames, composed of cotton or other vegetable fiber, and not otherwise specially provided for	20%	259
stockings, hose and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, all of the above composed of cotton or other vegetable fiber, finished or unfinished,		
if valued at not more than 70 cts. per doz. pairs	30%	
if more than 70 cts. and not more than $1.20	40%	
if more than $1.20	50%	260
stockings, hose and half hose, made on knitting machines or frames, composed wholly in chief value of wool, not specially provided for in this section	20%	288
The provisions of the above par. become effective on and after Jan. 1, 1914		310

		Par
Stockings:		
stockings, hose and half hose, selvedged, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, including such as are commercially known as seamless stockings, hose and half hose, and clocked stockings, hose and half hose, gloves and mittens, all of the above, composed wholly or in chief value of wool,		
if valued at not more than $1.20 per doz. pairs	30%	
if more than $1.20	40%	288
hose and half hose embroidered	60%	358
hose and half hose in part lace	60%	358
The provisions of the above par. become effective on and after Jan. 1, 1914		310
Stocks, see seedlings		211
Stones, building, suitable for		
freestone, granite, sandstone, limestone, lava and all other stone, n. s. p. f., except marble, breccia and onyx, suitable for use as monumental or building stone,		
hewn, dressed or polished or otherwise mfd.	25%	99
unmfd., or not dressed, hewn or polished ....per cu. ft.	3 cts.	99
building, not suitable for cliffstone, freestone, granite, sandstone, and limestone, n. s. p. f., unmfd. and not suitable for use as monumental or building stone	free	614
burrstone in blocks, rough or unmfd.	free	614
burrstones, mfd. or bound up into millstones	free	438
color crushers, T. D. 32,351, as stone mf	25%	99
crushed, T. D. 31,891, as minerals, crude	free	549
curling	free	470
flint, flints and flintstones, unground	free	486
flint, flints and flintstones, ground	20%	81
freestone, see stone, building		99 614
granite, see stone, building		99 614
grindstones, see grindstones		100
ground, T. D. 31,635, mineral substance	20%	81
imitation precious, see stones, precious		357
lava, unmfd.	free	529
Lava may or may not be building stone, but when it is prepared and appropriated for building stone use it is dutiable as such. T. D. 33,390.		
lava bricks, T. D. 33,390, as mineral substance	20%	81
lava for lining chimneys, T. D. 33,123, as building stone	25%	99

		Par
Stones:		
limestone, see stone, building		99, 614
limestone lanterns, T. D. 30,690	25%	99
lithographic, not engraved	free	535
lithographic, engraved	25%	137
monumental, see stone, building		99
polishing, T. D. 32,655, mineral substance	20%	81
precious, cut but not set, and suitable for use in the mf. of jewelry	20%	357
precious, rough or uncut and not advanced in condition or value from their natural state by cleaving, splitting, cutting or other process, whether in their natural form or broken, not set	10%	357
precious, artificial or so-called synthetic or reconstructed	20%	357
precious, imitation, for use in the mf. of jewelry	20%	357
pumice, see pumice		75
rotten	free	614
sand-, see stone, building		99, 614
semi-precious, cut but not set and suitable for the mf. of jewelry	20%	357
semi-precious, articles wh. or c. v. of, except such as are cut into shapes and forms fitting them expressly for use in the construction of jewelry, n. s. p. f.	45%	98
Stone slabs, rough finished, for lithographic stones, T. D. 28,036, as marble sawed or dressed and not as lithographic stones		97
Stoneware, plain or embossed, common salt glazed, not ornamented, incised or decorated in any manner	15%	78
if ornamented, incised or decorated	20%	78
mf. wh. or c. v. of, n. s. p. f.	20%	78
crucibles, see crucibles		78
all other, see earthenware		79
Stoppers, cork, see cork		340
Storax, as substance used in mf. of perfumes	20%	49
Stout in bottles or jugs, no duty on the bottles or jugs	per gall. 45 cts.	245
otherwise than in bottles or jugs	per gall. 23 cts.	245
Stove plates, cast iron	10%	125
Straw	per ton 50 cts.	213
baskets, see baskets		175
berry pulp, T. D. 30,772, preserved fruit	20%	217
bonnets, see bonnets		335
braids, see braids for hats		335
brooms, see brooms		336
covers for empty bottles are unusual coverings, T. D. 30,463, straw mf.	25%	368

		Par.
Straw:		
covers for bottles containing merchandise subject to a specific rate, T. D. 31,987, straw mf.	25%	368
flax	free	485
hats, see hats		335
hat trimmings of split straw, T. D. 33,510, as straw mf.	25%	368
hoods, see hoods		335
mfs. of, n. s. p. f.	25%	368
The term "straw" shall be understood to mean that substance in its natural state, and not the separated fibers thereof.		
matting, see matting		272
mats and rugs, see matting		272
plaits, see braids for hats		335
plateaux, T. D. 27,718, as straw hats not blocked	25%	335
blinds, see blinds		175
curtains, see curtains		175
screens, see screens		175
shades, see shades		175
pulp, T. D. 12,356, n. e. mf.	15%	385
rice, D. L. N. Y., Oct. 6, 1910, as grasses	free	497
Straws, drinking, T. D. 32,527, n. e. mf.	15%	385
Stretchers of metal for umbrellas, see umbrella		141
Strings for musical instruments:		
of catgut, whip gut or worm gut	20%	366
wh. or part. metal	35%	373
Strips, aluminum in, see aluminum		143
of glass, see glass		92
copper, see copper		147
nickel in, see nickel		155
of steel, see steel		105
steel in, see steel		114
Strontia, mineral carbonate	free	615
oxide	free	615
Strontian, protoxide of	free	615
Strontianite	free	615
Structural shapes, see shapes		104
Strychnia or Strychnine, and its combinations with acids not subject to duty	free	616
For acids not subject to duty, see acids.		
Studs, wh. of bone, mother of pearl, ivory or agate	40%	339
lathed, machined or brightened	20%	138
for non-skidding tires	20%	138
Stylographic pens	25%	157
Subacetate of copper, see copper		421
Suberit, T. D. 24,827, as cork, artificial	per lb. 3 cts.	340
Sugar beets	5%	198
box shooks	15%	171

		Par
Sugar:		
candy, same as confectionery		180
cane in tins, T. D. 31,255, as sugar cane unmfd. On and after May 1, 1916, free of duty.	15%	178
cane in its natural state or unmfd. On and after May 1, 1916, free of duty.	15%	178
cane for seed	free	595
drainings, as sugar or molasses, according to the polariscopic test		177
grape	per lb. 1⅛ cts.	178
maple, see maple sugar		178
sweepings, as sugar		177
On and after May 1, 1916, free of duty.		
of milk	free	547
of lead, as lead acetate, white	per lb. 1¼ cts.	57
Sugars, tank bottoms, sirups of cane juice, melada, concentrated melada, concrete and concentrated molasses not above 75° by the polariscope,	per lb. 71/100 ct.	177
for every additional degree above 75° and fractions, in proportion	per lb. 26/1000 ct.	177
Provided, That the duties imposed in this paragraph shall be effective on and after the first day of March, 1914, until which date the rates of duty provided by paragraph 216 of the tariff Act approved August 5, 1909, shall remain in force: *Provided, however*, That so much of paragraph 216 of an Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes, approved August 5, 1909, as relates to the color test denominated as No. 16 Dutch standard in color, shall be and is hereby repealed: *Provided further*, That on and after the first day of May, 1916, the articles hereinbefore enumerated in this paragraph shall be admitted free of duty.		177
Sugar-making machinery, see machinery		391
Sulphate of baryta, see baryta		51
of ammonia, see ammonia		395
of alumina, see alumina		6
of copper, see copper		421
Sulphide of arsenic, see arsenic		403
Sulphoricinoleic acid, see acids		45
Sulphuret of iron, see sulphur ore		617
Sulphur in any form	free	617
ore as pyrites, or sulphuret of iron in its natural state, containing in excess of 25% sulphur	free	617
Sulphuric acid, see acids		387
ether, see ethers		29

		Par.
Sumac, extracts and decoctions of, not ctg. alc. and not medicinal ..... per lb.	⅝ ct.	30
ground or unground	free	618
Sunn, not dressed or mfd., n. s. p. f.	free	497
binding twine, see twine		415
cables, see cables		268
cordage, see cordage		268
Sunshades, same as umbrellas		383
Surveying instruments and frames and mountings for the same	25%	94
Suspenders, cotton or vegetable fiber, not embroidered	25%	262
cotton or vegetable fiber and India rubber, not embroidered	25%	262
embroidered, as wearing apparel emb'd	60%	358
silk, not embroidered, n. s. p. f.	45%	316
silk and India rubber, not embroidered, n. s. p. f.	45%	316
wool on and after Jan. 1, 1914	35%	292
wool and India rubber, on and after Jan. 1, 1914	35%	292
Swaged steel, see steels		110
Sweatbands, cotton, T. D. 28,687, as wearing apparel	30%	256
leather	30%	360
Sweaters, cotton, same as wearing apparel, knit...		261
Sweepings of gold and silver	free	565
Sweetmeats	20%	217
Sweet potatoes, T. D. 32,801, see potatoes		581
Swine	free	619
Sword blades and swords, in part metal	30%	129
canes, T. D. 32,751, as swords	30%	129
Swords with bone handles, bone c. v., T. D. 32,841, as swords	30%	129
of Chinese coins, T. D. 30,297, as metal mf...	20%	167
Syringes of blown glass, T. D. 31,427, as glass, blown	45%	84

T

		Par
T rails	free	581
TT, iron or steel	10%	104
Table covers of cotton chenille or cotton chenille c. v. in the piece or otherwise	35%	258
damask, cotton, see cotton		263
damask, mfs. of, see cotton		263
knives, see knives, table		130
utensils, see hollow ware		134
Tablet paper, same as paper, writing		326
Tablets, Braille, see Braille tablets		426
chemicals, drugs, medicinal and similar substances in, not less than	25%	17
Tackle, fishing, see fishing		136
Tacks, cut	free	554
thumb, T. D. 32,681, metal mf.	20%	167
Tagal hats, T. D. 30,645, as hats of straw		335
Tagal thread, T. D. 33,338, as vegetable fiber mf.	35%	284
Taggers iron or steel, see iron or steel sheets		105
tin, see iron or steel sheets, coated		109
Tagua nuts	free	620
Tailor's chalk, see chalk		15
irons, cast iron	10%	125
Tails, squirrels, dressed, T. D. 31,053, as furs dressed	30%	438
Takenako, T. D. 33,474, vegetable, prepared	25%	200
Talc, see talcum		69
Talcum, ground talc, steatite and French chalk, cut, powdered, washed or pulverized	15%	69
steatite and French chalk, crude and unground	free	621
Tallow	free	622
vegetable, such as is commonly used in soap making or in wire drawing, or for stuffing or dressing leather, n. s. p. f.	free	498
vegetable, T. D. 33,364, n. e. mf.	15%	385
vegetable, Chinese, T. D. 25,000, as tallow	free	622
vegetable, Japanese, T. D. 25,312, as wax	free	641
Tamarinds	free	623
pulp of, in molasses, T. D. 32,097, as tamarinds,	free	623
fiber cordage, see cordage		268

		Par.
Tamboured articles or fabrics	60%	358
Tam O'Shanters of rabbit hair	45%	354
Tam O'Shanter stones used as marble polishers, T. D. 32,989, as mineral substance	20%	81
Tampico fiber binding twine, see twine		415
fiber cables, see cables		268
fiber cordage, see cordage		268
fiber, dressed, dyed or combed	20%	285
fiber, not dressed or mfd.	free	497
Tankage, T. D. 24,961, substance for manure	free	499
Tank bottoms, see sugars		177
Tanks, cylindrical or tubular, full or empty, see vessels		127
Tanners' knives, same as knives, table		130
Tannic acid, see acids		1
Tannin ..... per lb.	5 cts.	1
Tanning material, not ctg. alc., n. s. p. f. articles in a crude state used in dyeing and tanning, extracts of barks and woods other than dyewoods, such as are commonly used for tanning, n. s. p. f. extract of chestnut, extract of hemlock bark, extract of oak, extract of quebracho, nuts and nutgalls and woods used expressly for dyeing or tanning, whether or not advanced in value or condition, by shredding, grinding, chipping, crushing or any other process	free	624
Tansy, T. D. 26,735, as drugs		27 / 477
Tantalum	15%	102
Tape needles, see needles		135
Tapers, consisting of a wick coated with an inflammable substance	25%	345
Tapes, wh. flax or flax and India rubber, n. s. p. f.	30%	278
wh. or part flax, woven with or without metal threads, on reels, spools or otherwise, and designed expressly for use in the mf. of measuring tapes	20%	275
wh. hemp or hemp and India rubber, n. s. p. f.	30%	278
wh. ramie or ramie and India rubber, n. s. p. f.	30%	278
Tapestries, of cotton chenille or cotton chenille c. v. in the piece or otherwise	35%	258
Tapestry velvet carpets, see carpets		296
brussels carpets, see carpets		297
Tapioca	free	625
flour	free	625
Tar and oil spreading machines used in the construction and maintenance of roads and in improving them, see machines		441
coal, crude	free	452

		Par
Tar:		
of wood	free	626
wood or other	free	452
Tariffs, customs, of foreign countries: For information, refer to Department of Commerce, Bureau of Foreign and Domestic Commerce, T. D. 33,379.		
Tartar, cream of ..... per lb.	2½ cts.	8
crude, same as argols		8
Tartaric acid, see acids		1
Tartrate, calcium, crude, see calcium		8
soda and potassa, same as Rochelle salts		8
Tassels, cotton or other vegetable fiber or cotton or other vegetable fiber and India rubber, not embroidered	25%	262
of artificial or imitation silk, see silk, artificial		319
silk c. v., see cords and tassels		316
wool c. v., see cords and tassels		292
Tea, n. s. p. f.	free	627
Nothing herein contained shall be construed to repeal or impair the provisions of an Act entitled "An Act to prevent the importation of impure and unwholesome tea," approved March 2, 1897, and any Act amendatory thereto		627
boxes, cans or other containers of tea packed in packages of less than 5 lbs. each, are dutiable at the rate chargeable thereon if imported empty		627
impure, waste, siftings or sweepings for mfg. purposes in bond, pursuant to the provisions of the Act of May 16, 1908..per lb.	1 ct.	13
plants	free	627
Teams of animals, their harness and tackle, and the wagons or other vehicles actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, under regulations prescribed by the Secretary of the Treasury	free	398
A citizen of the U. S., with his family, making a tentative immigration to Canada and returning without having gained foreign citizenship, is not a "person emigrating to the U. S." T. D. 30,615.		

		Par
Teams:		
used for transporting an emigrant's household effects to the train and brought along with them. T. D. 31,070.		
vehicles not drawn by animals, as automobiles, brought into the United States by emigrants, are dutiable. T. D. 31,706.		
Teazles	15%	214
Teddy bear muffs, T. D. 32,112, as toys	35%	342
Teeth, artificial, D. L. N. Y. Aug. 9, 1910, as mineral substance	20%	81
natural and unmfd.	free	628
preparations used as applications to the, see toilet preparations		48
Telegraph poles of wood, see poles		170
wires, see wire		114
Telephone poles of wood, see poles		170
wires, see wire		114
Telescopes and frames and mountings for the same	25%	94
Tendons of animals, see intestines		419
Terne plates, see iron or steel plates, coated		109
Terpin hydrate	25%	18
Terra alba, not made from gypsum or plaster rock.	free	629
Terra cotta ware, T. D. 26,114, as earthenware		79
Terra japonica	free	630
Terraza, T. D. 29,613, mineral substance	20%	81
Terry cloth of cotton, T. D. 25,746, as cotton cloth.		252
Tetrachloride of carbon, see carbon		19
of tin, T. D. 31,944, salt of tin	10%	65
Tetrapol soap, T. D. 32,911, as soap, n. s. p. f.	5%	66
Textbooks, all used in schools and other educational institutions	free	426
Textile grasses, not dressed or mfd., see grasses		497
Textile fabrics embroidered in any manner	60%	358
Theatrical grease paints, see toilet preparations		48
scenery, properties and apparel, brought by proprietors or managers of theatrical exhibitions, arriving from abroad, for temporary use by them in such exhibitions, and not for any other person, and not for sale, and which have been used by them abroad, under regulations prescribed by the Secretary of the Treasury	free	582
Regulation, T. D. 31,999.		
Destruction by fire or otherwise, duty must be paid on all articles not exported on expiration of the bond. D. L. N. Y. Nov. 29, 1904.		
effects not exported at the expiration of the bond are dutiable under the act in force at the time of importation. T. D. 18,903.		
Thermo jars, T. D. 33,220, glass, blown	45%	84
Thermos bottles, T. D. 31,543, glass, blown	45%	84

		Par.
Thermometers of glass, cut, T. D. 30,759	45%	84
paper c. v., T. D. 31,912	25%	332
Thin wood, comprising sides, tops and bottoms of fruit boxes, see fruit boxes		172
Thorite	25%	154
Thorium, oxide of and salts of	25%	154
Thrashing machines, see machines		391
Thread waste, see wool wastes		651
Threads:		
artificial or imitation silk, see silk artificial		319
cotton, see cotton		250
flax, hemp, or ramie or of which these substances or any of them, are m. c. v.		
not finer than 5 lea or number	20%	269
finer than 5 lea or number	25%	269
silk, see silk		313
spool, see cotton spool thread		251
Three-ply carpets, see carpets		298
Thrown silk, see silk thread		313
Thyme, T. D. 31,813, as drugs, crude	free	477
in small packages for culinary use	20%	235
oil, see oil		46
Thymol	25%	18
Ticket printing machines with recording mechanism, not printing presses, T. D. 33,191, metal, mf.	20%	167
Tickets for transportation on foreign railroads are not merchandise and may be admitted without payment of duty. D. L. N. Y. July 12, 1911.		
Ticklers, not toys, T. D. 33,224, feather dusters	35%	336
Tie holders, T. D. 26,115, metal articles worn on the person	60%	356
Ties for baling cotton, see steel, hoop		509
railroad, of wood	10%	170
Tights, see wearing apparel, knit		261
Tiling, see tiles		72
articles made of, see tiles		72
Tiles, cement, wh. or part per sq. ft.	5 cts.	72
or tiling, except pill tiles, earthenware, articles of every description, wh. or c. v. of	30%	72
or tiling, earthenware, ceramic, corrugated, decorated, embossed, enameled, encaustic, flint, glazed, gold decorated, grooved,		

		Par
Tiles:		
hand-painted,		
mosaic,		
ornamented,		
semi-vitrified,		
spar,		
vitrified, and		
all other except pill tiles and		
so-called quarries or quarry tiles..per sq. ft.	5 cts.	72
or tiling, opal or		
cylinder glass	30%	96
plain unglazed, one color, exceeding 2 sq. inches		
in size .....per sq. ft.	1½ cts.	72
paving, of marble or onyx, see slabs of marble.		97
pill, see earthenware		79
quarry, so-called quarries	20%	72
Timber, round,		
unmanufactured,		
hewn or sawed,		
sided or squared	free	647
red cedar, see cedar		648
Time detectors	15%	161
Tin:		
in bars, see tin ore		631
black oxide of, see tin ore		631
in blocks, see tin ore		631
cans for vegetables, T. D. 31,577, as usual coverings, not as cylindrical vessels.		
compounds, c. v. of	10%	65
disks, T. D. 33,464, metal mf.	20%	167
dross, D. L. N. Y. Nov. 29, 1910	free	631
foil, as metal mf.	20%	167
in grain, see tin ore		631
granulated, see tin ore		631
mixtures, c. v. of	10%	65
ore, cassiterite, or black oxide of tin, tin in bars, blocks, pigs, or grain or granulated, and scrap tin	free	631
Provided, That there shall be imposed and paid upon cassiterite, or black oxide of tin, and upon bar, block, pig tin and grain or granulated, a duty of 4 cents per pound when it is made to appear to the satisfaction of the President of the United States that the mines of the United States are producing one thousand five hundred tons of cassiterite and bar, block, and pig tin per year. The President shall make known this fact by proclamation, and thereafter said duties shall go into effect.		
in pigs, see tin ore		631
plates, see iron or steel sheets, coated		109
plates coated with metal	15%	109
powdered, T. D. 32,830, metal unwrought	10%	154

		Par
Tin:		
salts, c. v. of	10%	65
scrap, see tin ore		631
Tinsel wire, wh. or c. v. of gold, silver or other metal	6%	150
wire, bullions wh. or c. v. of	25%	150
wire, metal threads wh. or c. v. of	25%	150
wire, wh. or c. v. of, or of tinsel wire and india rubber, bullions, or metal threads, n. s. p. f. fabrics, ribbons, beltings, toys, or other articles	40%	150
Tips, lava, for burners	15%	82
Tire fabric and fabric for use in pneumatic tires, c. v. of cotton or other vegetable fiber or of cotton or other vegetable fiber and india rubber	25%	262
Tires, iron or steel, locomotive, car or other railway, or parts thereof, wh. or part mfd.	20%	142
Tissue paper, same as paper, copying		323
Titanium	15%	102
Tobacco:		
The term wrapper tobacco as used in this section means that quality of leaf tobacco which has the requisite color, texture, and burn, and is of sufficient size, for cigar wrappers, and the term filler tobacco means all other leaf tobacco. Collectors of customs shall not permit entry to be made, except under regulations to be prescribed by the Secretary of the Treasury, of any leaf tobacco, unless the invoices of the same shall specify in detail the character of such tobacco, whether wrapper or filler, its origin and quality. In the examination for classification of any imported leaf tobacco, at least one bale, box, or package in every ten, and at least one in every invoice, shall be examined by the appraiser or person authorized by law to make such examination, and at least ten hands shall be examined in each examined bale, box, or package		182
filler mixed or packed with more than 15% wrapper, if unstemmed ..... per lb.	$1.85	
if stemmed ..... per lb.	$2.50	181
filler, n. s. p. f., if unstemmed ..... per lb.	35 cts.	
if stemmed ..... per lb.	50 cts.	181

		Par.
Tobacco:		
leaf, the product of two or more countries or dependencies when mixed or packed together,		
if unstemmed .....per lb.	$1.85	
if stemmed .....per lb.	$2.50	181
mfd., exported without payment of the internal revenue tax, when reimported, is retained by the Collector until internal revenue stamps in payment of the legal duties have been placed thereon		404
mfd. or unmfd., n. s. p. f. .....per lb.	55 cts.	183
scrap .....per lb.	35 cts.	183
snuff and snuff flour, mfd. of, ground dry, or damp, and pickled, scented or otherwise, of all descriptions .....per lb.	55 cts.	184
stems	free	632
wrapper,		
if unstemmed .....per lb.	$1.85	
if stemmed .....per lb.	$2.50	181
Toilet chalk, see chalk		15
preparations:		
Perfumery, including cologne and other toilet waters, articles of perfumery, whether in sachets or otherwise, and all preparations used as applications to the hair, mouth, teeth or skin, such as cosmetics, dentifrices, including tooth soaps, pastes, including theatrical grease paints, and pastes, pomades, powders, and other toilet preparations,		
if ctg. alcohol .....per lb. 40 cts. and	60%	48
if not ctg. alcohol	60%	48
waters, see toilet preparations		48
Tolidin, not medicinal and not color or dye	10%	23
Tolu balsam, see balsams		9
Toluidine, not medicinal and not color or dye.....	10%	23
Toluol, not medicinal and not color or dye.....	5%	22
Tomato paste, T. D. 33,313, vegetable prepared...	25%	200
Tombac, T. D. 31,848, is a variety of brass.		
Tongs, blacksmith's, see blacksmith's tongs.....		122
Tonka beans, see beans		70
Tools, machine	15%	165
held to mean any machine operated by other than hand power which employs a tool for working on metal		165
track, iron or steel	10%	122

		Par
Tools of trade:		
Professional books, implements, instruments, and tools of trade, occupation or employment in the actual possession of persons emigrating to the United States, owned and used by them abroad;		
but this exemption shall not be construed to include		
machinery or other articles imported for use in any manufacturing establishment,		
or for any other person or persons,		
or for sale,		
nor shall it be construed to include		
theatrical, scenery, properties and apparel..	free	582
of trade to be admitted free of duty, must be in the possession of a bona fide immigrant to the United States, not a sojourner nor an an American returning. T. D. 30,099.		
trained cats are not, T. D. 30,099.		
trained bears are not, T. D. 25,215.		
Tools of trade unintentionally left behind, that arrive in the United States after the immigrant, may be treated as if in the actual possession of the owner. D. L. N. Y. Jan. 10, 1911.		
Tooth harrows, see harrows		391
soap, see toilet preparations		48
Toothpicks, quill, T. D. 30,685, as quills mf.....	20%	368
pyroxylin, T. D. 33,362, as pyroxylin articles..	40%	25
wood or		
other vegetable	25%	174
Tops, wool, see wool, combed		286
made from the hair of		
Angora goat,		
alpaca, and		
other like animals	20%	306
Tortoise shell buttons, T. D. 31,335, same as buttons of shell		339
Tournay velvet carpets, see carpets		294
Tow of flax, see flax		485
of hemp, see hemp		485
Towels,		
of cotton or cotton c. v. and not embroidered		
nor in part lace, n. s. p. f.	25%	264
Toy brooches, tin, T. D. 30,828, as toys.....	35%	342
candles, T. D. 32,847, as toys	35%	342
marbles of whatever materials composed.....	35%	342
necklaces and		
bracelets, T. D. 33,433, as toys	35%	342
sewing machines, T. D. 33,088, as toys	35%	342
watches, T. D. 30,785, as toys	35%	342
Toys and parts of toys		
not composed of china, porcelain, parian,		
bisque, earthen or stoneware, and n. s. p. f...	35%	342

		Par.
Toys:		
china, see china wares		80
earthenware, see earthenware		79
lame on lahn, same as tinsel wire		150
paper, spectacles, trick cards, dominoes, etc., T. D. 32,363, as toys	35%	342
parts of, same as toys, n. s. p. f.		342
stoneware, same as earthenware toys		79
tinsel wire, see tinsel wire		150
trick match-boxes, wooden cigars, cigarettes and cigar cutters, are not, T. D. 32,318.		
What determines the classification of: That larger, that more substantial, that article of utility, bought and sold in the commerce of the country, when reduced to a miniature, flimsy, unsubstantial form, usable for the entertainment of children, is a toy. T. D. 32,363.		
Tracing cloth	30%	254
Track tools, see tools		122
Tragantum, T. D. 31,675, as starch, chemically treated ..... per lb.	¾ ct.	36
Tragasol gum, T. D. 32,251, dyeing material, crude	free	624
Tram, silk, see silk thread		313
Tranks, glove, see glove tranks		365
Transfer paper, wet, see paper		137
paper, lithographic, see paper		324
paper, single or duplex, surface coated, T. D. 31,757, as decalcomania paper	free	567
Treble ingrain carpets, see carpets		298
Tree branches, T. D. 32,823, vegetable substance, crude	free	552
Trees commonly known as nursery or greenhouse stock, n. s. p. f., see nursery stock		211
Trimmings of beads, see beads		333
n. s. p. f.	60%	358
of spangles, see beads		333
Tripoli	free	614
Troches, chemicals, drugs, medicinal and similar preparations in, not less than	25%	17
Trolley poles of wood, see poles		170
Trophies, see medals		546
While the word prize implies engaging in a competition, the word trophy has no such restricted meaning. Trophies are intitled to free entry if bestowed as such and received and accepted as honorary distinctions. D. L. N. Y. Sept. 26, 1913.		
A shotgun, won in a tournament. T. D. 33,125, as a trophy	free	546
Tropical and semi-tropical fruit plants, see plants.. are limited to those indigenous to tropical or semi-tropical climates, T. D. 32,441.		489

		Par
Tropon, T. D. 21,920, as blood albumen	free	392
malt, T. D. 30,047, as medicinal compound	15%	5
Trousers buckles, see buckles		151
buttons, see buttons		151
Truffles, including the weight of immediate coverings ..... per lb. 2½ cts.		199
Tubers which are cultivated for their flowers or foliage ..... per M 50 cts.		210
Tubes, collapsible, same as bottle caps, metal		164
filter	30%	82
iron or steel, butt-welded, jointed, lap-welded, or seamed, and all other finished, n. s. p. f.	20%	127
made from plate metal, and corrugated, ribbed, or otherwise reinforced against collapsing pressure	20%	127
paints in, see paints		63
pyroxylin, see pyroxylin		25
Tubing, flexible metal, n. s. p. f., whether covered with wire or other material, or otherwise, including any appliances or attachments thereto.	20%	127
for pneumatic organ, T. D. 33,511, as lead pipe.	25%	153
Tubings, silk or silk c. v. or silk and india rubber c. v., not embroidered in any manner, and n. s. p. f.	45%	316
Tubular tanks or vessels, see vessels, cylindrical		127
Tuckings	60%	358
Tulip bulbs, as bulbs cultivated for their flowers, per M 50 cts.		210
Tulips ..... per M	$1.00	210
Tungsten or wolfram metal	15%	102
bearing ores of all kinds	free	633
Tuning forks	35%	373
hammers	35%	373
Turmeric	free	634
Turnip seed, see seed		212
Turpentine, spirits of	free	635
Venice	free	635
Turtles	free	636
eggs, as n. e. unmf. articles, Coll. N. Y.	10%	385
skin, used for soup, T. D. 33,511, as integuments	free	419
Twine, binding, mfd. from New Zealand hemp, manila, istle, or Tampico fiber, sisal grass or sunn, or a mixture of any two or more of them, of single ply, and measuring not exceeding 750 ft. to the lb.	free	415
flax, hemp, or ramie or of which		

		Par.
Twine, *continued:*		
these substances, or any of them, are m. c. v. not finer than 5 lea or number	20%	269
finer than 5 lea or number	25%	269
paper, for binding wool, on and after Dec. 1, 1913	free	650
Twist, silk, see silk thread		313
Twigs, brooms of, see brooms		336
Two-ply ingrain carpet, see carpets		299
Type metal	15%	160
Types	15%	160
Type, old and fit only to be remfd	free	637
Typesetting machines, see machines		441
Typewriter paper, same as paper, writing		326
ribbons, cotton T. D. 31,495, as fabrics with fast edges	25%	262
Typewriters	free	441

U

		Par
Ultramarine blue, see blue		52
Umber	5%	55
earths	5%	55
Umbrella ribs and stretchers, in c. v. iron, steel, or other metal, in frames or otherwise	35%	141
sticks, see sticks		383
sticks, rough, see sticks		648
tubes, wholly or partially finished	35%	141
Umbrellas covered with material other than paper or lace, not embroidered or appliquéd	35%	383
appliquéd	60%	358
embroidered	60%	358
lace covered	60%	358
Umeboshi or umezuki, T. D. 32,979, as fruit preserved	20%	217
Underwear, cotton, see wearing apparel, knit		261
Unenumerated articles, see n. e. articles		385 386
Unfermented wine, same as wine, still		244
Union suits, cotton, see wearing apparel, knit		261
United States, views of, see American views		329
books, engravings, photographs, etchings, bound or unbound, maps and charts imported by authority or for the use of, T. D. 31,372	free	424
Botanic Garden: plants, trees, shrubs, roots, seed cane, and seeds imported by	free	577
Upper leathers, see leather		530
Upholstery goods, Jacquard figured, wh. or c. v. of cotton or other vegetable fiber, in the piece or otherwise	35%	258
goods, figured, in c. v. of flax, hemp or ramie, as mf. n. s. p. f.	35%	284
goods, woven-figured, wh. or c. v. of the hair of the Angora goat, alpaca or other like animals, as mf. n. s. p. f.	40%	308
on and after Jan. 1, 1914.		
goods, woven-figured, wh. or c. v. of wool	35%	288
on and after Jan. 1, 1914.		

		Par
Uranium, oxide and salts of	free	638
Urea	25%	18
Urine substitute, T. D. 25,298, n. e. mf.	15%	385
"Used for," a term of the tariff act which has reference to the chief use to which the article is put. The ultimate disposition of a particular importation will not affect the classification. T. D. 22,122, 31,333, 31,844 and 32,802.		
Utensils, philosophical and scientific, see societies		573
table, kitchen and hospital, see hollow ware		134

V

		Par.
Vaccine virus	free	400
Valerian oil, see oils		46
Valerianic acid, see acids		387
Valonia	free	639
Vamps, shoe or boot, see leather		530
Vanadium ore, T. D. 28,467, minerals, crude	free	549
Vanillin ..... per oz.	10 cts.	70
Vanity cases, metal, see jewelry		356
Vans, ctg. household effects are not usual coverings and are dutiable. May not be admitted free for subsequent export. D. L. N. Y. Nov. 9, 1912.		
Varnished leather, as leather, n. s. p. f.	free	530
Varnishes, including so-called gold size or japan	10%	58
spirit, containing less than 10% of methyl alcohol of the total alcohol contained therein ..... per gall.	$1.32 and 15%	58
Vaseline, as petroleum product	free	561
Vases, earthenware, see earthenware		79
earthenware decorated with metal, T. D. 33,560, as earthenware decorated	40%	79
china, see chinawares		80
marble, breccia, onyx, alabaster, and jet, wh. or part. mfd. into, or of which these substances or either of them is m. c. v.	45%	98
platinum, see platinum		578
Vase: of decorated china over 100 years with modern metal trimmings, each separately valued on the invoice;—vase admitted free of duty and duty levied on modern parts, T. D. 32,375. of marble, the artistic merit of which largely predominates its utilitarian value is sculpture and not a vase made of marble, T. D. 32,052.		
Veal	free	545
(For proviso as to inspection, see meats.)		
Vegetable fiber, except cotton,		
Carpets, see carpets		273
fiber, plushes, velvets, plush or velvet ribbons,		

Vegetable fiber:		**Par.**
velveteens,		
corduroys, and		
all pile fabrics		
cut or uncut, whether or not the pile covers the entire surface		
wh. or c. v. of, except flax, hemp or ramie.	**40%**	**257**
fiber, except flax, hemp or ramie,		
manufactures or		
articles in any form, made or cut from		
plushes,		
velvets,		
velveteens,		
corduroys, or		
other pile fabrics,		
composed of, except flax, hemp or ramie	**40%**	**257**
fiber, or vegetable fiber and india rubber:		
bandings, see bandings		262
belting for machinery, see belting		262
beltings, see beltings		262
belts, see belts		262
bindings, see bindings		262
bone casings, see bone casings		262
braces, see braces		262
cords, see cords		262
cords and tassels, see cords		262
fabrics with fast edges not exceeding 12 in. in width, not embroidered or in part lace	25%	262
garters, see garters		262
suspenders, see suspenders		262
tassels, see tassels		262
tire fabric, see tire fabric		262
water-proof cloth, see water-proof cloth		254
all woven articles, fin. or unfin., n. s. p. f.	35%	284
cloth, and silk, see silk cloth		254
collets, see collets		262
filter masse or filter stock, see filter		321
healds, see healds		262
labels for garments, see labels		262
lacings, boot, shoe and corset, see lacings		262
loom harness, see loom harness		262
mfs. n. s. p. f.	35%	284
Nottingham laces, see Nottingham		265
spindle banding, see banding		262
stockings, see stockings		259 260
tapestries, see tapestries		258
upholstery goods, see upholstery		258
wearing apparel, see wearing apparel		256
wearing apparel knit, see wearing apparel		261
wicking, see wicking		262
Vegetable ivory, same as Tagua nuts		620
ivory buttons, see buttons		339
ivory sawed into slabs, T. D. 33,511, n. e. mf.	15%	385

		Par
Vegetable:		
ivory, mf. n. s. p. f.	35%	369
knives, same as knives, table		130
objects immersed or placed in, or saturated with alcohol, except perfumery and spirit varnishes, see alc. compounds		16
origin, all extracts of, n. s. p. f., not ctg. alc. and not medicinal, suitable for dyeing, coloring or staining ..... per lb.	⅜ ct.	30
Vegetable substances, floor mattings, mats and rugs made from, see matting		272
substances, crude or unmfd., n. s. p. f.	free	552
substances, fibrous, not dressed or mfd. n. s. p. f.	free	497
tallow, see tallow		498
wax, see wax		641
Vegetables if cut, sliced or otherwise reduced in size, or if parched or roasted, or if pickled, or packed in salt, brine, oil, or prepared in any way, n. s. p. f.	25%	200
not edible, see drugs		27, 477
in their natural state, n. s. p. f.	15%	215
sterilized in cans, T. D. 31,274, as prepared	25%	200
Veils	60%	358
Veiling	60%	358
Vellum	free	568
Veluvine white, T. D. 32,243, enamel paint	15%	63
Velvet carpets, see carpets		296
tapestry carpets, see carpets		296, 297
Velveteen, cotton, see cotton velvets		257
Velvet, Angora goat hair, see hair		309
cotton, see cotton		257
ribbons, cotton, see cotton velvet		257
ribbons, silk, see silk velvet		314
silk, see silk		314
wool, see wool		288
Veneers of wood	15%	169
Venetian, all chain, carpets, see carpets		298
red, n. s. p. f.	10%	55
Venice turpentine, see turpentine		635
Venison and other game ..... per lb.	1½ cts.	227
Verdigris, same as copper, acetate or subacetate	free	421
Vermicelli ..... per lb.	1 ct.	191

		Par
Vermilion reds,		
ctg. quicksilver, dry or ground in oil or water..	15%	59
not ctg. quicksilver, but made of lead or ctg. lead	25%	59
Vermuth, same as wine still		244
but not subject to proviso, regarding breakage, etc., T. D. 30,449.		
Vessels wholly of cast iron, see iron, cast		125
Vessels:		
cylindrical or tubular tanks or, for holding gas, liquids or other material, whether full or empty	20%	127
cans ctg. vegetables are not covered by		127
iron drums, the value of which it is necessary to destroy in order to remove their contents, are not, T. D. 31,210.		
the cylindrical vessels provided for in par. 127 are of large size, strongly built, and of a kind that enter into the trade of the United States, and compete with like articles mfd. in the United States, T. D. 32,042.		
platinum, see platinum		578
Vests, cotton, see wearing apparel, knit		261
Vetch seed, T. D. 27,306, see seed		595
Vials, see glass bottles		83
Vienna lime, T. D. 32,751, as lime	5%	73
Views of United States, see American views		329
Vinegar .....per pf. gall.	4 cts.	236
The standard proof for vinegar shall be taken to be that strength which requires thirty-five grains of bicarbonate of potash to neutralize one ounce troy of vinegar.		
black currant and raspberry, T. D. 32,780, as fruit sirups, per gall.	70 cts.	247
under standard strength is dutiable as of the standard, T. D. 33,389.		
Vines, commonly known as nursery or greenhouse stock, n. s. p. f., see nursery stock		211
Violin, rosin in boxes, cases, or otherwise	10%	375
Virus, vaccine, see vaccine		400
Vitriol, blue, same as copper, sulphate of	free	421
Vitriol, oil of, same as sulphuric acid	free	387

W

		Par.
Wads, see gunwads		350
Wafer paper, T. D. 30,904, as wafers not edible...	free	640
Wafers, by whatever name known, containing		
chocolate,		
nuts,		
fruit, or		
confectionery of any kind,		
without regard to m. c. v.	25%	194
cork, same as cork disks		340
not edible	free	640
n. s. p. f.	free	417
unleavened	free	640
Wagon blocks, see blocks		647
Wagons and carts,		
whether in wh. or in parts,		
including repair parts	free	391
Wagons of persons emigrating to the United States, see teams of animals		398
Wah san, T. D. 30,934, prepared vegetable	25%	200
Waistcoat buckles, iron or steel, see buckles		151
Walking canes, finished or unfinished	30%	383
Canes as provided for are not limited as to component material, T. D. 32,272.		
canes, rough sticks for, see sticks		648
canes with cigar lighter in the handle, T. D. 33,088, as walking canes	30%	383
canes with sword, T. D. 32,752, as swords....	30%	129
Wall paper, see paper hangings		328
Walnuts of all kinds,		
not shelled ..... per lb.	2 cts.	224
shelled ..... per lb.	4 cts.	224
in brine, T. D. 30,585, pickled nuts	25%	201
Warp yarn, cotton, same as cotton thread		250
Warps, cotton, same as cotton thread		250
Wash blue ctg. ultramarine, see blues		52
Wash rags or		
cloths, of cotton or cotton c. v.,		
not embroidered nor part lace	25%	264
Washers (metal)	5%	123
lock, iron or steel	30%	123
cork, same as cork disks		340
Waste from American products mfd. abroad D. L. N. Y. Oct. 10, 1910	free	404
of bagging for cotton, suitable for mf. of paper	free	408

		Par
Waste:		
bagging used chiefly for paper making, see paper stock		566
bur, see wool wastes		651
card, see wool wastes		651
cork, see cork		464
cotton, see cotton waste		467
flax, used chiefly for paper making, see paper stock		566
garnetted, see wood wastes		651
gunny cloth, suitable for mf. of paper	free	408
hemp, used chiefly for paper making, see paper stock		566
jute, used chiefly for paper making, see paper stock		566
jute plain woven fabrics, suitable for mf. of paper	free	408
n. s. p. f. used chiefly for paper making, see paper stock		566
n. s. p. f.	10%	384
Waste refers to waste and scraps of different commodities that could be put to a new or different use from that to which the main constituent part would ordinarily be put, and would not include scrap that could be used for the same purpose as similar material of better character, T. D. 30,011 and 32,299.		
from articles in the Free List, if used for the same purposes as the article from which it is derived, is also free, T. D. 32,196.		
old gunny bags and old gunny cloth, used chiefly for paper making, see paper stock		566
ring, see wool wastes		651
rope, used chiefly for paper making, see paper stock		566
roving, see wool wastes		651
silk, see silk waste		599
slubbing, see wool wastes		651
thread, see wool wastes		651
top, see wool wastes		651
wool, n. s. p. f., see wool wastes		651
yarn, see wool wastes		651
Watch cases	30%	161
dials and dial plates, see dials		161
glasses, T. D. 31,842, cyl. glass, bent, per lb. ⅞ ct. and	4%	85 / 90
jewels, see jewels		161
movements	30%	161
Provided, That all watch and clock dials, whether attached to movements or not, shall have indelibly painted or printed thereon the name of the country of origin,		

		Par
Watch, *continued:*		
and that all watch movements, and plates, lever clock movements with jewels in the escapement, whether imported assembled or knocked down for reassembling, and cases of foreign manufacture, shall have the name of the manufacturer and country of manufacture cut, engraved, or die-sunk conspicuously and indelibly on the plate of the movement and the inside of the case, respectively, and the movements and plates shall also have marked thereon by one of the methods indicated the number of jewels and adjustments, said numbers to be expressed either in words or in Arabic numerals; and if the movement is not adjusted, the word "unadjusted" shall be marked thereon by one of the methods indicated; and none of the aforesaid articles shall be delivered to the importer unless marked in exact conformity to this direction		161
Watches, parts of	30%	161
Water of Ayr stones, T. D. 32,997, mineral substance	15%	385
bay, see bay rum		242
chestnuts, T. D. 27,019, vegetables in natural state	15%	215
cherry laurel, T. D. 32,997, as alc. compound		16
cologne, see toilet preparations		48
fowls, see fowls		416
soda, see beverages not ctg. alc.		248
floral or		
flower, see floral water		48
of Lourdes, T. D. 23,933, mineral, crude	free	549
mineral, see mineral water		249
Waterproof cloth		
of cotton or other vegetable fiber or		
of cotton or other vegetable fiber and india rubber	25%	254
Watoline, T. D. 33,347, as crêpe paper	30%	323
Wax, bees, see beeswax		412
ceresin, T. D. 31,727	free	641
carnauba, T. D. 29,651	free	641
figures, small, for window decoration are not toys, T. D. 32,020, as wax, mf.	10%	367
mfs., n. s. p. f.	10%	367
matches, see matches		345
mineral	free	641
montan, distillates of, are of two distinct classes:		
1st. A fatty acid, as acids n. s. p. f.	15%	1
2nd. A black substance, as waste n. s. p. f.	10%	384
Neither is a wax, T. D. 33,555.		
sealing, T. D. 25,595, n. e. mf.	15%	385

		Par
Wax:		
tapers, see tapers		345
vegetable	free	641
Wearing apparel:		
wh. or c. v. of beads or spangles made of glass or paste, gelatin, metal or other material, not embroidered nor appliquéd, as articles of beads or spangles	50%	333
of cotton or other vegetable fiber or of cotton or other vegetable fiber and india rubber, Clothing, ready-made, and articles of wearing apparel of every description, composed of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is the component material of chief value, or of cotton or other vegetable fiber and India rubber, made up or manufactured, wholly or in part, by the tailor, seamstress, or manufacturer, and not otherwise specially provided for	30%	256
Wearing apparel embroidered in any manner by hand or machinery, whether with a plain or fancy initial, monogram, or otherwise, or tamboured, appliquéd, or scalloped by hand or machinery, of whatever yarns, threads, or filaments composed	60%	358
wholly of flax, hemp, or ramie or of flax, hemp, or ramie and india rubber	40%	278
of fur or fur c. v. of every description, part. or wh. mfd., n. s. p. f.	50%	348
of or of which hides or skins of cattle of the bovine species, or of the dog or goat are m. c. v. of every description, part. or wh. mfd.	15%	348
Wearing apparel, knit:		
Shirts and drawers, pants, vests, union suits, combination suits, tights, sweaters, corset covers, and all underwear and wearing apparel of every description, not specially provided for in this section, made wholly or in part on knitting machines or frames, or knit by hand, finished or unfinished, not including such as are trimmed with lace, imitation lace or crochet or as are embroidered and not including stockings, hose		

		Par
Wearing apparel, *continued:*		
and half hose, composed of cotton or other vegetable fiber	30%	261
wh. or in part of lace or of imitation lace of any kind, of whatever yarns, threads, or filaments composed	60%	358
silk:		
Clothing, ready-made, and articles of wearing apparel of every description, including knit goods, made up or manufactured in whole or in part by the tailor, seamstress, or manufacturer; all the foregoing composed of silk or of which silk or silk and india rubber are the component materials of chief value, not specially provided for in this section	50%	317
wool:		
Clothing, ready-made, and articles of wearing apparel of every description, including shawls whether knitted or woven, and knitted articles of every description made up or manufactured wholly or in part, and not specially provided for in this section, composed wholly or in chief value of wool	35%	291
The provisions of this par. become effective on and after Jan. 1, 1914		310
in passenger's baggage, see effects		642
Webbings, wh. flax or flax and india rubber, or hemp or hemp and india rubber, or ramie or ramie and india rubber n. s. p. f.	30%	278
silk, or silk or silk and India rubber c. v. not embroidered in any manner, and n. s. p. f.	45%	316
wool or wool or wool and India rubber c. v. and n. s. p. f.	35%	292
The provisions of this par. become effective on and after Jan. 1, 1914		310
Webs made of flax, hemp, or ramie, or a mixture of any of them or of which any of them is m. c. v.	25%	271
wh. flax or flax and india rubber, or hemp or hemp and india rubber, or ramie or ramie and india rubber, n. s. p. f.	30%	278
silk or silk or silk and india rubber c. v.		

		Par
Webs:		
not embroidered in any manner,		
and n. s. p. f.	45%	316
Wedges, iron or steel	10%	122
Weeds, mf. of, n. s. p. f.	25%	368
same as drugs		27 477
Weinasbest, T. D. 32,560, n. e. mf.	15%	385
Welding powder, T. D. 27,051, as metal mf.	20%	167
Westrumite, T. D. 31,480, n. e. mf.	15%	385
Whale oil, see oils		44
of American fisheries, see oils		561
Whalebone, mf. of, n. s. p. f.	20%	368
Wheat	free	644
Provided, That wheat shall be subject to a duty of 10 cents per bushel, that wheat flour shall be subject to a duty of 45 cents per barrel of 196 pounds, and semolina and other products of wheat, not specially provided for in this section, 10 per centum ad valorem, when imported directly or indirectly from a country, dependency, or other subdivision of government which imposes a duty on wheat or wheat flour or semolina imported from the United States.		644
Wheels, emery, see emery		343
Wheels for railway purposes or parts, iron or steel	20%	142
steel-tired for railway purposes, wh. or part. finished	20%	142
Provided, That when wheels for railway purposes, or parts thereof, of iron or steel, are imported with iron or steel axles fitted in them, the wheels and axles together shall be dutiable at the same rate as is provided for the wheels when imported separately		142
Whetstones	free	507
Whipgut, see gut		366 443
Whips, rough sticks for, see sticks		648
Whisky, same as spirits, T. D. 15,747..per pf. gall.	$2.60	237
Whistles, not toys, T. D. 31,478, as metal mf.		167
White lead, see lead		56
Paris, see Paris white		60
sulphide of zinc, see zinc		61
Whiting, dry ..per lb.	1/10 ct.	60
ground in oil, same as putty	15%	60
Wicking, lamp,		
stove and		
candle,		
woven, braided or twisted,		
of cotton or other vegetable fiber, or of which cotton or other vegetable fiber is m. c. v...	25%	262
Wigs for dolls, T. D. 30,293, as parts of dolls....	35%	342

		Par
Wild animals, see animals		398
Willow prepared for basket maker's use	10%	173
baskets, T. D. 31,573, as baskets of wood	25%	175
chip of, prepared for basket maker's use	10%	173
braids, plaits, laces, and sheets, squares, see braids for hats		335
Willow furniture	25%	173
mf. of	25%	173
Provision is made here for the lighter or twig forms of willow, T. D. 32,641.		
wood articles as mf. wood	15%	176
split, prepared for basket maker's use	10%	173
Wilton carpets, see carpets		294
Window,		
curtains of Nottingham lace, see Nottingham		265
curtains, lace, n. s. p. f., see laces		358
hollands, cotton, see cotton		254
glass, common, see glass		85
Windows, stained or painted glass, or parts thereof	30%	95
Wine, Chinese, T. D. 31,523, as spirituous beverage ..... per pf. gall.	$2.60	240
coloring for, see coloring		26
dried, same as argols		8
Dubonnet, T. D. 25,554, as wines, still		244
ginger, same as wines, still		244
lees, crudes, same as argols		8
prune, same as juice, fruit		247
quinined sherry, T. D. 25,991, as medicinal preparation ctg. alc.		16
rice, same as wines, still		244
St. Lehon, T. D. 25,665, as wine, still		244
vin apèritif, T. D. 29,348, as wine, still		244
vin Mariana, T. D. 7,033, as medicinal preparation ctg. alc.		16
Vouray, T. D. 32,297, as wines, still		244
allowance for breakage, leakage or damage on, see spirits		244
any wines, ginger cordial or vermuth ctg. more than 24% alcohol shall be classed as spirits and pay duty accordingly		244
all imitations of wines, see spirits, imitation of.		241
packed in packages of less than 12 bottles, see spirits		244
in packages of more than one dozen bottles, dutiable on the actual quantity in the case, T. D. 25,526.		
samples of, in miniature bottles, are dutiable as in bottles less than one pint, T. D. 26,113.		

	Par	
Wine:		
sparkling:		
Champagne and all other sparkling wines, in bottles ctg. each,		
not more than 1 qt. and more than 1 pt...$9.60 per doz.		
not more than 1 pt. and more than ½ pt.. 4.80 per doz.		
½ pt. or less ..... 2.40 per doz.		
in bottles or other vessels ctg.		
more than 1 qt. each ..... 9.60 per doz.		
and on the quantity in excess of 1 qt... 3.00 per gall.	243	
but no separate or additional duty shall be levied on the bottles	243	
Champagne in packages of less than one dozen bottles ctg. more than one quart each, is dutiable at $9.60 per package on any quantity up to 3 gals., and in addition $3.00 per gal. on any quantity in excess of 3 gals. and duty on the bottles as if empty, T. D. 22,118.		
Still wines, including:		
ginger wine or		
ginger cordial,		
vermuth; and		
rice wine or		
sake, and		
similar beverages, n. s. p. f.		
in bottles or jugs, per case of		
one dozen bottles or jugs, ctg. each not more than 1 qt. and more than 1 pt.,		
or 24 bottles or jugs, ctg. each not more than 1 pt. .....$1.85 per case	244	
but no separate or additional duty on the bottles or jugs	244	
on any excess beyond these quantities (held to mean excess of one quart, T. D. 28,954), found in such bottles or jugs,		
per pint or fractional part thereof.....6 cts.	244	
but no excess duty is levied unless the case contains more than 3 gals., i. e., the equivalent of a full case of 12 qts., T. D. 22,118 applied.		
still, in casks, or		
packages other than bottles or jugs.		
if ctg. 14% or less absolute alcohol..per gall. 45 cts.		
if ctg. more than 14% absolute alcohol, per gall. 60 cts.	244	
Wire:		
articles mfd. wh. or c. v. of any wire or wires provided for 15%	114	
barbed, all ..... free	645	
coated,		
iron and steel,		
by dipping, galvanizing, or similar process with zinc, tin or other metal 15%	114	
commonly used for baling hay or other commodities ..... free	645	

		Par
Wire:		
covered, composed of		
iron, steel or other metal,		
except gold or silver,		
with cotton, silk or other material	15%	114
fencing, galvanized,		
composed of wires not larger than 20/100 in., nor smaller than 8/100 in. in diameter	free	645
flat, not thicker than No. 15 wire gauge and not exceeding 5 in. in width, in long or short lengths, in coils or otherwise, and whether rolled or drawn through dies or rolls, or otherwise produced	15%	114
galvanized, see wire, coated		114
galvanized, not larger than 20/100 in., and not smaller than 8/100 in. in diameter, of the kind commonly used for fencing purposes	free	645
healds, see healds		114
heddles, see heddles		114
lead, see lead		153
nails of wrought iron or steel, see nails		554
n. s. p. f.	15%	114
rope	15%	114
round iron or steel	15%	114
staples, see staples		554
telegraph,		
telephone, and		
other wires and cables composed of metal and rubber or of metal, rubber and other materials	15%	114
tinsel, see tinsel		150
Wire rods, iron or steel, in any shape,		
rivet,		
screw,		
fence,		
nail, and		
other iron or steel wire rods,		
whether round, oval, or square or in any other shape, and		
flat rods up to 6 in. in width,		
ready to be drawn or rolled into wire or strips, all the foregoing in coils or otherwise, including wire rods and		
iron and steel bars,		
cold rolled, cold drawn, cold hammered or polished in any way in addition to the ordinary process of hot rolling or hammering, n. s. p. f.	10%	113
Provided, That all round iron or steel rods smaller than 20/100 in. in diameter shall be classed and dutiable as wire		113
rods, steel, rolled not smaller than 20/100 in. in diameter, see steels		100
Witherite	free	646
Wolfram metal, see tungsten		102

		Par
Woltat, T. D. 31,757, medicinal preparation.....	15%	5
Wood alcohol, see alcohol		393
apple, T. D. 30,181, not a cabinet wood, ashes	free	407
ashes, lye of	free	407
bamboo poles, colored by smoking, T. D. 32,-161, as sticks, rough	free	648
baskets, see baskets		175
briar, see briar root		168
Wood, cabinet, in the log,		
cedar, including Spanish cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satinwood, and all forms of cabinet woods, in the log, rough, or hewn only	free	648
cabinet, sawed,		
cedar commercially known as Spanish cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, and satinwood; all the foregoing when sawed into boards, planks, deals, or other forms, and not specially provided for in this section, and all cabinet woods not further manufactured than sawed	10%	169
cork, see cork		464
flour, n. s. p. f.	free	647
furniture, see furniture		176
Japanese white oak, T. D. 32,660, as wood, cabinet, sawed	10%	169
juanacosta, T. D. 32,149, as wood, cabinet, sawed	10%	169
kindling, see kindling wood		647
lumber, see lumber		647
mfs. n. s. p. f.	15%	176
mill buttings, T. D. 32,926, as lumber.....	free	647
n. s. p. f. in the rough or not further advanced than cut into lengths suitable for sticks for umbrellas, parasols, sunshades, whips, fishing rods, or walking canes	free	648
pitch of, see pitch		626
pulp woods	free	647
pulp:		
mechanically ground wood pulp, chemical wood pulp, unbleached or bleached	free	649
red gum lumber, T. D. 31,070, as lumber.....	free	647
skewers, see skewers		174
sticks, see sticks		648
sticks, rough hewn, sawed or bored, see blocks		647
tar of, see tar		626
timber, see timber		647
toothpicks, see toothpicks		174
unmfd. similar to briar, ivy or laurel, see briar wood		168
unmfd., n. s. p. f. as n. e. unmfd. article.....	10%	385

		Par
Wood:		
used for tanning, see tanning material		624
veneers, see veneers		169
Wooden fiber brooms, see brooms		336
molders patterns, T. D. 32,591, not models of inventions but wood, mf.	15%	176
Wool:		
The provisions of this schedule (K) shall be effective on and after the first day of January, 1914, until which date the rates of duty now provided by Schedule K of the existing law shall remain in full force and effect		310
The provisions for wool in the Free List shall be effective on and after the first day of December, 1913		650 651
Whenever the word "wool" is used in connection with a mfd. article of which it is a component material, it shall be held to include wool or hair of the sheep, camel, or other like animals, whether mfd. by the woolen, worsted, felt or other process		304
Wool of the sheep, hair of the camel, and other like animals, and all wools and hair on the skin of such animals, and paper twine for binding any of the foregoing. This paragraph shall be effective on and after the first day of December, 1913, until which time the rates of duty now provided by schedule K of the existing law shall remain in full force and effect	free	650
bandings, see bandings		292
belts, see belts		292
beltings, see beltings		292
bindings, see bindings		292
blankets, see blankets		289
braces, see braces		292
braids, see braids		358
bunting, see wool dress goods		290
carpets, see carpets		
cloths, wh. or c. v. of, n. s. p. f.	35%	288
clothing, see wearing apparel		291
coat-linings, see wool dress goods		290
combed or tops and roving or roping, made wh. or in part of wool or camel's hair, and on other wool and hair which have been advanced in any manner or by any process of mf. beyond the washed or scoured condition, n. s. p. f.	8%	286
cords, see cords		292

		Par
Wool:		
cords and tassels, see cords		292
dress goods, women's and children's, coat linings, Italian cloths, bunting, and goods of similar description and character, wh. or c. v. of wool, and n. s. p. f.	35%	290
felts not woven, wh. or c. v. of, n. s. p. f.	35%	288
flannels, see flannels		289
gloves, see gloves		288
grease, see oils		44
Italian cloths, see wool dress goods		290
knitted articles, see wearing apparel		291
knit fabrics, wh. or c. v. of, n. s. p. f.	35	288
mfrs. of every description made, by any process, wh. or c. v. of, n. s. p. f.	35%	288
mats, rugs for floors, screens, covers, hassocks, bed sides, art squares, and other portions of carpet or carpeting, wh. or in part of, and n. s. p. f., shall be subjected to the rate of duty herein imposed on carpets and carpeting of like character or description		303
mittens, see mittens		288
pile fabrics, plushes, velvets, and all other pile fabrics, cut or uncut, woven or knit, whether or not the pile covers the entire surface, made wholly or in chief value of wool	40%	288
articles made wholly or in chief value of such plushes, velvets, or pile fabrics	40%	288
plush, see wool pile fabrics		288
ribbons, see ribbons		292
roping, see wool combed		286
roving, see wool combed		286
shawls, see wearing apparel		291
stockings, see stockings		288
suspenders, see suspenders		292
tops, see wool combed		286
velvets, see wool pile fabrics		288
wastes:		
all noils, top waste, card waste, slubbing waste, roving waste, ring waste, yarn waste, bur waste, thread waste, garnetted waste, shoddies, mungo, flocks, wool extract, carbonized wool, carbonized noils, and all		

		Par
Wool wastes, *continued:*		
other wastes not specially provided for in this section. This paragraph shall be effective on and after the first day of December, 1913, until which time the rates or duty now provided by schedule K of the existing law shall remain in full force and effect	free	651
wearing apparel, see wearing apparel		291
webbing, see webbing		292
yarns, wh. or c. v. of	18%	287
Works of art, of American artists:		
works of art, productions of American artists residing temporarily abroad	free	655

An American artist is not necessarily a citizen of the United States, but must have declared his intention so to be. D. L. N. Y. Aug. 13, 1912.

An artist born abroad of American parentage, who has not renounced his citizenship, but avows, according to regulations, his intention of returning to the United States, is an American artist. T. D. 26,987.

The clause regarding articles molded, cast, etc., does not apply to this part of the paragraph. D. L. N. Y. Sept. 8, 1910.

Copper plates engraved, are covered. D. L. N. Y. June 25, 1912.

Marble capitals and bases for columns and ornamental supports for benches, the work of a well-known artist, held to be free. T. D. 26,987.

Bronze bas-relief cast from a model executed abroad by an American artist is covered. T. D. 27,209.

Pen-and-ink architectural design is covered. T. D. 26,392.

Drawings to illustrate dress fashions are not covered. T. D. 30,733.

Frame designed and made by an American artist to suit painting is not covered. T. D. 33,291.

Works of art, antiquities:		
works of art (except rugs and carpets), collections in illustration of the progress of the arts, works in bronze, marble, terra cotta, parian, pottery, or porcelain, artistic antiquities, and objects of art of ornamental character or educational value which shall have been produced more than one hundred years prior to the date of importation, but the free importation of such objects shall be subject to such regulations as to proof of antiquity as the Secretary of the Treasury may prescribe	free	656

Par

Works of art, *continued:*

This provision includes the numerous ornamental antiquities which may be termed articles of virtu and a class of objects embraced within the useful and industrial arts, if illustrative of the progress of the arts, or of educational value. T. D. 31,069.

An importation of Sheffield plate was held to be a collection in illustration of the progress of the arts. T. D. 31,498.

Antique lace attached to modern dresses is dutiable, forming with the dress an entirety. T. D. 33,348.

Silk velvet hanging body new; old lace appliquéd on; the background being the main part, all dutiable as an entirety. T. D. 33,511.

Furniture, artistic features over 100 years in existence; repairs, although amounting to about 85%, were held not to constitute a reconstruction of the article nor any considerable part, free of duty. D. L. N. Y. Aug. 3, 1911.

Works of art, consisting of ancient and modern portions not separable for duty purposes, held dutiable as an entirety, although invoiced separately. T. D. 31,912.

Table, the artistic feature being modern, is dutiable. T. D. 32,386.

Chairs, the frames artistic and over 100 years old, but the covering new, allowed free as an entirety. D. L. N. Y. Sept. 6, 1910.

Decorated china, with modern metal trimming, metal part c. v. dutiable as an entirety. T. D. 31,912.

Works of art, dutiable:

works of art, including paintings in oil or water-colors, pastels, pen-and-ink drawings, or copies, replicas or reproductions or any of the same, statuary, sculptures, or copies, replicas or reproductions thereof, and etchings and engravings, not specially provided for in this section 15% 376

free of duty:

original paintings in oil, mineral, water, or other colors, pastels, original drawings and sketches in pen and ink or pencil and water colors, artists' proof etchings unbound, and engravings and woodcuts unbound, original sculptures or statuary, including not more than two replicas or reproductions of the same; but the terms "sculpture" and "statuary" as used in this paragraph shall be understood to include professional productions of sculptors only, whether in round or in relief,

	Par	
Works of art, *continued:*		
in bronze, marble, stone, terra cotta, ivory, wood, or metal, or whether cut, carved, or otherwise wrought by hand from the solid block or mass of marble, stone, or alabaster, or from metal, or cast in bronze or other metal or substance, or from wax or plaster, made as the professional productions of sculptors only; and the words "painting" and "sculpture" and "statuary" as used in this paragraph shall not be understood to include any articles of utility, nor such as are made wholly or in part by stenciling or any other mechanical process; and the words "etchings," "engravings," and "woodcuts" as used in this paragraph shall be understood to include only such as are printed by hand from plates or blocks or engraved with hand tools and not such as are printed from plates or blocks etched or engraved by photochemical or other mechanical processes	free	652
Works of art for exhibition, permanent:		
works of art, collections in illustration of the progress of the arts, sciences, agriculture, or manufactures, photographs, works in terra cotta, parian, pottery, or porcelain, antiquities and artistic copies thereof in metal or other material, imported in good faith for exhibition at a fixed place by any State or by any society or institution established for the encouragement of the arts, science, agriculture, or education, or for a municipal corporation, and all like articles imported in good faith by any society or association, or for a municipal corporation, for the purpose of erecting a public monument, and not intended for sale nor for any other purpose than herein expressed; but bond shall be given under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to this provision, and such articles shall be subject, at any time, to examination and inspection by the proper officers of the customs: *Provided*, That the privileges of this and the preceding paragraph shall not be allowed to associations or corporations engaged in or connected with business of a private or commercial character	free	654

Par

Works of art, *continued:*

When pictures are admitted free of duty, their frames are also covered, T. D. 33,728, 28,074.

The term municipal corporation includes a county or other political subdivision. D. L. N. Y. Jan. 28, 1911.

Photogelatin prints, artistic, are covered. D. L. N. Y. April 13, 1910.

Works of art may be admitted free of duty, although the place of exhibition had not been fixed upon until after importation. T. D. 28,308.

Bell for a church not covered. T. D. 31,478.

The 9th International Conference of the Red Cross was allowed to import all articles for exhibition free of duty. D. L. N. Y. Mar. 30, 1912.

Works of art for exhibition, temporary:

works of art, drawings, engravings, photographic pictures, and philosophical and scientific apparatus brought by professional artists, lecturers, or scientists arriving from abroad for use by them temporarily for exhibition and in illustration, promotion and encouragement of art, science, or industry in the United States, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe; but bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be exported within six months after such importation: *Provided,* That the Secretary of the Treasury may, in his discretion, extend such period for a further term of six months in cases where application therefor shall be made..... free 653

Lantern slides and a gramophone allowed with a lecturer. D. L. N. Y. Sept. 18, 1911.

Apparatus, etc., and samples of materials for exhibition at the International Brewers' Congress and the International Barley and Hop Prize Exhibition, admitted free of duty. Delegates to the congress are allowed to enter photographs and apparatus brought by them, without payment of duty. D. L. N. Y. June 14, 1911.

Works of art for presentation:

works of art, including pictorial paintings on glass, imported expressly for presentation to a national institution or to any State or municipal corporation or incorporated

		Par
Works of art, *continued:*		
religious society, college, or other public institution, including stained or painted window glass or stained or painted glass windows imported to be used in houses of worship, and excluding any article in whole or in part, molded, cast, or mechanically wrought from metal within twenty years prior to importation; but such exemption shall be subject to such regulations as the Secretary of the Treasury may prescribe	free	655
When a picture is allowed free entry under this paragraph, the frame is also admitted to free entry. T. D. 12,101.		
Worm gut, see gut		443
mf. of, see gut		366
Woven fabrics, asbestos, see asbestos		367
cotton, see cotton		253
flax, see flax		283
hemp, see hemp		283
jute, bleached, dyed, etc., see jute		279
jute, not bleached, dyed, etc., see jute		408
ramie, see ramie		283
silk, see silk		318
or articles from which threads have been omitted, drawn, punched, or cut, and with threads introduced after weaving, forming figures or designs, not including straight hemstitching; and articles made in whole or in part of any of the foregoing fabrics or articles; all of the foregoing of whatever yarns, threads, or filaments composed	60%	358
Wrapper tobacco, see tobacco		181 182
Wreaths, wh. or c. v. of artificial or ornamental:		
feathers,		
fruits,		
grains,		
leaves,		
flowers, or		
stems	60%	347
moss, T. D. 31,744, as moss mf.	10%	372
statice, T. D. 32,742, as wreaths of flowers	60%	347
Wrenches and spanners, T. D. 30,944, as metal mf.	20%	167
Writing paper, see paper		326
Wrought clays or		
earths, see clays, earths		76

X

		Par
Xylidin, not medicinal and not color or dye.....	10%	23
Xylol, not medicinal and not color or dye.....	5%	22

Y

		Par
Yak hair, T. D. 31,044, as hair, animal	free	503
Yam powder, T. D. 31,478, as n. e. mf.	15%	385
Yams	15%	215
if product of Cuba, par. 704, Act July 24, 1897	free	
Yarmouth bloaters in tins, T. D. 33,181, as fish in tins	15%	216
Yarn:		
Angora is made from rabbit fur, as fur articles made of the hair of Angora goat, alpaca, and other like animals	40%	348
	25%	307
artificial silk, see silk, artificial		319
asbestos, see asbestos		367
coir, see coir		459
cotton, see cotton thread		250
single yarns, made of flax, hemp, or ramie, or a mixture of any of them,		
not finer than 8 lea or number	12%	
finer than 8 and not finer than 80	20%	
finer than 80 lea or number	10%	270
jute, see jute		267
ramie, see yarn, flax		270
silk, schappe, see silk, spun		312
silk, made from raw, see silk thread		313
vegetable fiber, n. s. p. f.	35%	284
waste, see wool wastes		651
Yeast cake, as n. e. mf.	15%	385
Yellow, chrome, see chromium colors		54
metal, copper c. v. not wh. or part. iron ungalvanized	5%	147
Yellow prussiate of soda, see soda		67
prussiate of potash, see potash		64
Yolk of eggs, see eggs		204

Z

		Par
Zabajone, T. D. 31,987, as spirituous beverage, per pf. gall.	$2.60	240
Zaffer	free	657
Zante currants, see currants		218
Zinc:		
ammonia chloride of, T. D. 33,464, as chemical comp.	15%	5
articles or wares, n. s. p. f., wh. or c. v. of, but not plated with gold or silver,		
partly or wh. mfd.	20%	167
ashes, T. D. 33,591, as zinc dust	15%	163
in blocks	15%	163
chloride of ..... per lb.	½ ct.	62
dross, T. D. 33,591, as zinc dust	15%	163
dust	15%	163
enameled sheets used as substitutes for tiles, T. D. 31,663, zinc articles, n. s. p. f.	20%	167
old and wornout, fit only to be remfd.	15%	163
ores, zinc-bearing, of all kinds, including calamine	10%	162

Provided, That on all importations of zinc-bearing ores the duties shall be estimated at the port of entry, and a bond given in double the amount of such estimated duties for the transportation of the ores by common carriers bonded for the transportation of appraised or unappraised merchandise to properly equipped sampling or smelting establishments, whether designated as bonded warehouses or otherwise. On the arrival of the ores at such establishments they shall be sampled according to commercial methods under the supervision of Government officers, who shall be stationed at such establishments, and who shall submit the samples thus obtained to a Government assayer, designated by the Secretary of the Treasury, who shall make a proper assay of the sample and report the result to the proper custom officers, and the import entries shall be liquidated thereon, except in case of ores that shall be removed to a bonded warehouse to be refined for exportation as provided by law. And the

		Par
Zinc, *continued:*		
Secretary of the Treasury is authorized to make all necessary regulations to enforce the provisions of this paragraph		162
oxide of,		
ground dry	10%	
ground in or mixed with oil or water.....	15%	61
pigments ctg. zinc, but not ctg. more than 5% of lead,		
ground dry	10%	
ground in or mixed with oil or water....	15%	61
in pigs	15%	163
in sheets	15%	163
sheets decorated in colors, or coated with other metals, see sheets, metal....		109
sulphate of .....per lb.	½ ct.	62
sulphide of, white	15%	61
Zoölogical collections, see animals		398

IMPORTATIONS PROHIBITED.

Absinthe, on and after Oct. 1, 1912, D. L. N. Y. Oct. 4, 1912.
Articles copying or simulating the names or trade marks of domestic manufactures or manufacturers, Art. 315, C. R. 1908, Act of Feb. 20, 1905, T. D. 29,975.
Articles manufactured by convict labor, Art. 1,234, C. R. 1908, T. D. 29,939, Sec. 4, Par. I, Tariff Act Oct. 3, 1913.
Articles of immoral nature, Art. 1,233, C. R. 1908, Sec. 4, Par. G, Subsec. 1, Tariff Act of Oct. 3, 1913.
Articles of gold or silver or alloys falsely marked, Art. 312, C. R. 1908, Act of June 13, 1906, Sec. 4, Par. F, Subsec. 1, Tariff Act, Oct. 3, 1913.
Articles of merchandise improperly marked, stamped or branded, Art. 312, C. R. 1908, Sec. 4, Par. F, Subsec. 1, Tariff Act, Oct. 3, 1913.

Cigars or cigarettes illegally packed, Arts. 830, 1,235, C. R. of 1908, Sec. 32, Act of Aug. 5, 1909.
Coins, penal laws of March 4, 1909, T. D. 32,279.
Copyright, Act of March 4, 1909, in T. D. 31,754, Art. 327, C. R. of 1908.
Copyright, moving pictures, films, T. D. 33,258.

Drugs or medicines or any articles to prevent conception or to cause abortion, Art. 1,233, C. R. 1908, Sec. 4, Par. G, Subsec. 1, Tariff Act, Oct. 3, 1913.

Eggs of game birds, T. D. 30,637, Par. 478, Tariff Act of Oct. 3, 1913.

Feathers: aigrettes, egret plumes, etc., Par. 347, Tariff Act of Oct. 3, 1913.
Foreign wild animals or birds, Act of Jan. 28, 1910, in T. D. 30,310, Art. 384, C. R.

Hay and straw, Act of Feb. 2, 1903, in T. D. 25,324, 30,159, Art. 385 C. R.
Hides, Act of Feb. 2, 1903, T. D. 30,583, Art. 348, C. R. 1908, Tariff Act, Oct. 3, 1913, Sec. 4, Par. H, Subsec. 1.

Importations by mail of dutiable articles other than books or printed matter, Art. 805, C. R. 1908.
Insecticide, Act of 1910, T. D. 31,703, 31,847.

Liquors, in pkgs. of less than 10 galls., Par. 238, Tariff Act, Oct. 3, 1913, Art. 1,249, C. R. 1908.
Lottery tickets and advertisements, Art. 1,233, C. R. 1908, Tariff Act, Oct. 3, 1913, Sec. 4, Par. G, Subsec. 1.

Matches, white phosphorus, Act, April 9, 1912, in T. D. 32,-975, 33,020, 33,078, 33,127, 33,151, 33,158, 33,248, 33,360, 33,399, 33,441, Par. 345, Tariff Act of Oct. 3, 1913.
Meats, unless healthful, etc., Par. 545, Tariff Act, Oct. 3, 1913.
Merchandise from countries discriminating against American vessels, Art. 91, C. R. 1908.
Music under Copyright Act, Art. 332, C. R. 1908.

Neat cattle, Art. 357-358, C. R. 1908, Sec. 4, Par. H, Subsec. 1, Tariff Act, Oct. 3, 1913.

Obscene articles, Art. 1,233, C. R. 1908, Sec. 4, Par. G, Subsec. 1, Tariff Act, Oct. 3, 1913.
Oleomargarine, in pkgs. of less than 10 pounds, Act of Aug. 2, 1886, in T. D. 32,237.
Opium, Act Feb. 9, 1909, in T. D. 29,657, Art. 903, C. R. 1908, Par. 47, Tariff Act of Oct. 3, 1913.

Parasites and insect pests, Act of March 3, 1905, in T. D. 26,172.
Plant Quarantine Act of Aug. 20, 1912, T. D. 32,863, 32,935, 33,071, 33,099, 33,110, 33,247, 33,356, 33,469, 33,574.
Prize fight films or pictures, Act July 31, 1912, in T. D. 32,-754, D. L. Jan. 10, 1913, N. Y.
Pure food and drugs, Act of June 30, 1906, Art. 1,015-1,033, C. R. 1908.

Rags, T. D. 13,126, 22,010, 22,037.

Sealskins, sealskin garments, Act of Dec. 29, 1897, T. D. 18,718, 30,682, Articles 632, 633, 1,297, C. R. of 1908.
Seeds, Act of Aug. 24, 1912, in T. D. 33,175, 33,294.

Tea, Act of March, 1897, T. D. 31,343, Art. 915, C. R. 1908, Par. 627, Tariff Act of Oct. 3, 1913.
Tea, low grade, Act May 16, 1908, T. D. 29,311.
Tobacco, mf., Sec. 30, Act Aug. 5, 1909.

Virus and Serums, animals, Act March 4, 1913, in T. D. 33,575.
Virus and Serums, man, Act of July 1, 1902, in T. D. 29,828.

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UNITED STATES EQUIVALENTS OF FOREIGN CURRENCIES.

Extension of pounds sterling into dollars and cents at the custom-house standard of $4.8665 to the pound sterling.

Amt.	Dollars and decimals thereof.	Amt.	Dollars and decimals thereof.	Amt.	Dollars and decimals thereof.	Amt.	Dollars and decimals thereof.
d. *qrs.*		*s.* *d.*		*s.* *d.*		*s.* *d.*	
¼	0.0025	11	0.22	7	1.70	13 6	3.285
½	.005	1	.24	7 6	1.825	14	3.41
2	.01	1 6	.365	8	1.95	14 6	3.53
3	.015	2	.49	8 6	2.07	15	3.65
1	.02	2 6	.61	9	2.19	15 6	3.77
2	.04	3	.73	9 6	2.31	16	3.89
3	.06	3 6	.85	10	2.43	16 6	4.015
4	.08	4	.97	10 6	2.555	17	4.14
5	.10	4 6	1.095	11	2.68	17 6	4.26
6	.12	5	1.22	11 6	2.80	18	4.38
7	.14	5 6	1.34	12	2.92	18 6	4.50
8	.16	6	1.46	12 6	3.04	19	4.62
9	.18	6 6	1.58	13	3.16	19 6	4.745
10	.20	.....	.....	.....	.....	.....	.....

Amt.	Dollars and decimals thereof.	Amt.	Dollars and decimals thereof.	Amt.	Dollars and decimals thereof.	Amt.	Dollars and decimals thereof.
£		£		£		£	
1	4.8665	28	136.2620	55	267.6575	82	399.0530
2	9.7330	29	141.1285	56	272.5240	83	403.9195
3	14.5995	30	145.9950	57	277.3905	84	408.7860
4	19.4660	31	150.8615	58	282.2570	85	413.6525
5	24.3325	32	155.7280	59	287.1235	86	418.5190
6	29.1990	33	160.5945	60	291.9900	87	423.3855
7	34.0655	34	165.4610	61	296.8565	88	428.2520
8	38.9320	35	170.3275	62	301.7230	89	433.1185
9	43.7985	36	175.1940	63	306.5895	90	437.9850
10	48.6650	37	180.0605	64	311.4560	91	442.8515
11	53.5315	38	184.9270	65	316.3225	92	447.7180
12	58.3980	39	189.7935	66	321.1890	93	452.5845
13	63.2645	40	194.6600	67	326.0555	94	457.4510
14	68.1310	41	199.5265	68	330.9220	95	462.3175
15	72.9975	42	204.3930	69	335.7885	96	467.1840
16	77.8640	43	209.2595	70	340.6550	97	472.0505
17	82.7305	44	214.1260	71	345.5215	98	476.9170
18	87.5970	45	218.9925	72	350.3880	99	481.7835
19	92.4635	46	223.8590	73	355.2545	100	486.6500
20	97.3300	47	228.7255	74	360.1210	200	973.3000
21	102.1965	48	233.5920	75	364.9875	300	1,459.9500
22	107.0630	49	238.4585	76	369.8540	400	1,946.6000
23	111.9295	50	243.3250	77	374.7205	500	2,433.2500
24	116.7960	51	248.1915	78	379.5870	600	2,919.9000
25	121.6625	52	253.0580	79	384.4535	700	3,406.5500
26	126.5290	53	257.9245	80	389.3200	800	3,893.2000
27	131.3955	54	262.7910	81	394.1865		

Marks of German Empire.

[1 mark = 23.8 cents.]

Marks.	Dollars and decimals thereof.	Marks	Dollars and decimals thereof.	Marks.	Dollars and decimals thereof.
1	0.238	49	11.662	97	23.086
2	.476	50	11.90	98	23.324
3	.714	51	12.138	99	23.562
4	.952	52	12.376	100	23.80
5	1.19	53	12.614	200	47.60
6	1.428	54	12.852	300	71.40
7	1.666	55	13.09	400	95.20
8	1.904	56	13.328	500	119.00
9	2.142	57	13.566	600	142.80
10	2.38	58	13.804	700	166.60
11	2.618	59	14.042	800	190.40
12	2.856	60	14.28	900	214.20
13	3.094	61	14.518	1,000	238.00
14	3.332	62	14.756	1,100	261.80
15	3.57	63	14.994	1,200	285.60
16	3.808	64	15.232	1,300	309.40
17	4.046	65	15.47	1,400	333.20
18	4.284	66	15.708	1,500	357.00
19	4.522	67	15.946	1,600	380.80
20	4.76	68	16.184	1,700	404.60
21	4.998	69	16.422	1,800	428.40
22	5.236	70	16.66	1,900	452.20
23	5.474	71	16.898	2,000	476.00
24	5.712	72	17.136	3,000	714.00
25	5.95	73	17.374	4,000	952.00
26	6.188	74	17.612	5,000	1,190.00
27	6.426	75	17.85	6,000	1,428.00
28	6.664	76	18.088	7,000	1,666.00
29	6.902	77	18.326	8,000	1,904.00
30	7.14	78	18.564	9,000	2,142.00
31	7.378	79	18.802	10,000	2,380.00
32	7.616	80	19.04	11,000	2,618.00
33	7.854	81	19.278	12,000	2,856.00
34	8.092	82	19.516	13,000	3,094.00
35	8.33	83	19.754	14,000	3,332.00
36	8.568	84	19.992	15,000	3,570.00
37	8.806	85	20.23	16,000	3,808.00
38	9.044	86	20.468	17,000	4,046.00
39	9.282	87	20.706	18,000	4,284.00
40	9.52	88	20.944	19,000	4,522.00
41	9.758	89	21.182	20,000	4,760.00
42	9.996	90	21.42	30,000	7,140.00
43	10.234	91	21.658	40,000	9,520.00
44	10.472	92	21.896	50,000	11,900.00
45	10.71	93	22.134	60,000	14,280.00
46	10.948	94	22.372	70,000	16,660.00
47	11.186	95	22.61	80,000	19,040.00
48	11.424	96	22.848	90,000	21,420.00

Belgian, French, and Swiss francs; Spanish pesetas; Grecian drachmas and Italian liras.

[Each = 19.3 cents.]

Francs, etc.	Dollars and decimals thereof.	Francs, etc.	Dollars and decimals thereof.	Francs, etc.	Dollars and decimals thereof.
1	0.193	49	9.457	97	18.721
2	.386	50	9.65	98	18.914
3	.579	51	9.843	99	19.107
4	.772	52	10.036	100	19.30
5	.965	53	10.229	200	38.60
6	1.158	54	10.422	300	57.90
7	1.351	55	10.615	400	77.20
8	1.544	56	10.808	500	96.50
9	1.737	57	11.001	600	115.80
10	1.93	58	11.194	700	135.10
11	2.123	59	11.387	800	154.40
12	2.316	60	11.58	900	173.70
13	2.509	61	11.773	1,000	193.00
14	2.702	62	11.966	1,100	212.30
15	2.895	63	12.159	1,200	231.60
16	3.088	64	12.352	1,300	250.90
17	3.281	65	12.545	1,400	270.20
18	3.474	66	12.738	1,500	289.50
19	3.667	67	12.931	1,600	308.80
20	3.86	68	13.124	1,700	328.10
21	4.053	69	13.317	1,800	347.40
22	4.246	70	13.51	1,900	366.70
23	4.439	71	13.703	2,000	386.00
24	4.632	72	13.896	3,000	579.00
25	4.825	73	14.089	4,000	772.00
26	5.018	74	14.282	5,000	965.00
27	5.211	75	14.475	6,000	1,158.00
28	5.404	76	14.668	7,000	1,351.00
29	5.597	77	14.861	8,000	1,544.00
30	5.79	78	15.054	9,000	1,737.00
31	5.983	79	15.247	10,000	1,930.00
32	6.176	80	15.44	11,000	2,123.00
33	6.369	81	15.633	12,000	2,316.00
34	6.562	82	15.826	13,000	2,509.00
35	6.755	83	16.019	14,000	2,702.00
36	6.948	84	16.212	15,000	2,895.00
37	7.141	85	16.405	16,000	3,088.00
38	7.334	86	16.598	17,000	3,281.00
39	7.527	87	16.791	18,000	3,474.00
40	7.72	88	16.984	19,000	3,667.00
41	7.913	89	17.177	20,000	3,860.00
42	8.106	90	17.37	30,000	5,790.00
43	8.299	91	17.563	40,000	7,720.00
44	8.492	92	17.756	50,000	9,650.00
45	8.685	93	17.949	60,000	11,580.00
46	8.878	94	18.142	70,000	13,510.00
47	9.071	95	18.335	80,000	15,440.00
48	9.264	96	18.528	90,000	17,370.00

Crowns of Sweden, Norway and Denmark Reduced to Dollars and Cents.

Crown = 0.268.

Crowns.	Dollars and Cents.	Crowns.	Dollars and Cents.	Crowns.	Dollars and Cents.
1	$ .268	44	$11.79	87	$23.32
2	.536	45	12.06	88	23.58
3	.804	46	12.33	89	23.85
4	1.072	47	12.60	90	24.12
5	1.34	48	12.86	91	24.39
6	1.608	49	13.13	92	24.66
7	1.876	50	13.40	93	24.92
8	2.144	51	13.67	94	25.19
9	2.412	52	13.94	95	25.46
10	2.68	53	14.20	96	25.73
11	2.948	54	14.47	97	26.00
12	3.216	55	14.74	98	26.26
13	3.484	56	15.01	99	26.53
14	3.752	57	15.28	100	26.80
15	4.02	58	15.54	200	53.60
16	4.288	59	15.81	300	80.40
17	4.556	60	16.08	400	107.20
18	4.824	61	16.35	500	134.00
19	5.092	62	16.62	600	160.80
20	5.36	63	16.88	700	187.60
21	5.63	64	17.15	800	214.40
22	5.90	65	17.42	900	241.20
23	6.16	66	17.69	1,000	268.00
24	6.43	67	17.96	2,000	536.00
25	6.70	68	18.22	3,000	804.00
26	6.97	69	18.49	4,000	1,072.00
27	7.24	70	18.76	5,000	1,340.00
28	7.50	71	19.03	6,000	1,608.00
29	7.77	72	19.30	7,000	1,876.00
30	8.04	73	19.56	8,000	2,144.00
31	8.31	74	19.83	9,000	2,412.00
32	8.58	75	20.10	10,000	2,680.00
33	8.84	76	20.37	20,000	5,360.00
34	9.11	77	20.64	30,000	8,040.00
35	9.38	78	20.90	40,000	10,720.00
36	9.65	79	21.17	50,000	13,400.00
37	9.92	80	21.44	60,000	16,080.00
38	10.18	81	21.71	70,000	18,760.00
39	10.45	82	21.98	80,000	21,440.00
40	10.72	83	22.24	90,000	24,120.00
41	10.99	84	22.51	100,000	26,800.00
42	11.26	85	22.78		
43	11.52	86	23.05		

Austrian Crowns at .203, Reduced to U. S. Standard.

Crowns	$	Crowns	$	Crowns	$	Crowns	$
1	.203	35	7.105	69	14.007	400	81.20
2	.406	36	7.308	70	14.210	500	101.50
3	.609	37	7.511	71	14.413	600	121.80
4	.812	38	7.714	72	14.616	700	142.10
5	1.015	39	7.917	73	14.819	800	162.40
6	1.218	40	8.120	74	15.022	900	182.70
7	1.421	41	8.323	75	15.225	1000	203.00
8	1.624	42	8.526	76	15.428	1500	304.50
9	1.827	43	8.729	77	15.631	2000	406.00
10	2.030	44	8.932	78	15.834	2500	507.50
11	2.233	45	9.135	79	16.037	3000	609.00
12	2.436	46	9.338	80	16.240	3500	710.50
13	2.639	47	9.541	81	16.443	4000	812.00
14	2.842	48	9.744	82	16.646	4500	913.50
15	3.045	49	9.947	83	16.849	5000	1015.00
16	3.248	50	10.150	84	17.052	5500	1116.50
17	3.451	51	10.353	85	17.255	6000	1218.00
18	3.654	52	10.556	86	17.458	6500	1319.50
19	3.857	53	10.759	87	17.661	7000	1421.00
20	4.060	54	10.962	88	17.864	7500	1522.50
21	4.263	55	11.165	89	18.067	8000	1624.00
22	4.466	56	11.368	90	18.270	8500	1725.50
23	4.669	57	11.571	91	18.473	9000	1827.00
24	4.872	58	11.774	92	18.676	9500	1928.50
25	5.075	59	11.977	93	18.879	10000	2030.00
26	5.278	60	12.180	94	19.082	20000	4060.00
27	5.481	61	12.383	95	19.285	30000	6090.00
28	5.684	62	12.586	96	19.488	40000	8120.00
29	5.887	63	12.789	97	19.691	50000	10150.00
30	6.090	64	12.992	98	19.894	60000	12180.00
31	6.293	65	13.195	99	20.097	70000	14210.00
32	6.496	66	13.398	100	20.30	80000	16240.00
33	6.699	67	13.601	200	40.60	90000	18270.00
34	6.902	68	13.804	300	60.90	100000	20300.00

Japanese Yens and Mexican Dollars at .498, Reduced to U. S. Standard.

Y	$	Y	$	Y	$	Y	$
1	.498	35	17.430	69	34.362	400	199.20
2	.996	36	17.928	70	34.860	500	249.00
3	1.494	37	18.426	71	35.358	600	298.80
4	1.992	38	18.924	72	35.856	700	348.60
5	2.490	39	19.422	73	36.354	800	398.40
6	2.988	40	19.920	74	36.852	900	448.20
7	3.486	41	20.418	75	37.350	1000	498.00
8	3.984	42	20.916	76	37.848	1500	747.00
9	4.482	43	21.414	77	38.346	2000	996.00
10	4.980	44	21.912	78	38.844	2500	1245.00
11	5.478	45	22.410	79	39.342	3000	1494.00
12	5.976	46	22.908	80	39.840	3500	1743.00
13	6.474	47	23.406	81	40.338	4000	1992.00
14	6.972	48	23.904	82	40.836	4500	2241.00
15	7.470	49	24.402	83	41.334	5000	2490.00
16	7.968	50	24.900	84	41.832	5500	2739.00
17	8.466	51	25.398	85	42.330	6000	2988.00
18	8.964	52	25.896	86	42.828	6500	3237.00
19	9.462	53	26.394	87	43.326	7000	3486.00
20	9.960	54	26.892	88	43.824	7500	3735.00
21	10.458	55	27.390	89	44.322	8000	3984.00
22	10.956	56	27.888	90	44.820	8500	4233.00
23	11.454	57	28.386	91	45.318	9000	4482.00
24	11.952	58	28.884	92	45.816	9500	4731.00
25	12.450	59	29.382	93	46.314	10000	4980.00
26	12.948	60	29.880	94	46.812	20000	9960.00
27	13.446	61	30.378	95	47.310	30000	14940.00
28	13.944	62	30.876	96	47.808	40000	19920.00
29	14.442	63	31.374	97	48.306	50000	24900.00
30	14.940	64	31.872	98	48.804	60000	29880.00
31	15.438	65	32.370	99	49.302	70000	34860.00
32	15.936	66	32.868	100	49.80	80000	39840.00
33	16.434	67	33.366	200	99.60	90000	44820.00
34	16.932	68	33.864	300	149.40	100000	49800.00

Foreign currency.

EAST INDIA.

			United States currency.
12 pieces	= 1 anna	=	$0.02025
16 annas	= 1 rupee	=	.3244

Dutch Guilders or Florins, Reduced to Dollars and Cents.

Guilder = 40.2 Cents.

Guilders.	Dollars and Cents.	Guilders.	Dollars and Cents.	Guilders.	Dollars and Cents.
1	$ .402	44	$17.688	87	$34.974
2	.804	45	18.09	88	35.376
3	1.206	46	18.492	89	35.778
4	1.608	47	18.894	90	36.18
5	2.01	48	19.296	91	36.582
6	2.412	49	19.698	92	36.984
7	2.814	50	20.10	93	37.386
8	3.216	51	20.502	94	37.788
9	3.618	52	20.904	95	38.19
10	4.02	53	21.306	96	38.592
11	4.422	54	21.708	97	38.994
12	4.824	55	22.11	98	39.396
13	5.226	56	22.512	99	39.798
14	5.628	57	22.914	100	40.20
15	6.03	58	23.316	200	80.40
16	6.432	59	23.718	300	120.60
17	6.834	60	24.12	400	160.80
18	7.236	61	24.522	500	201.00
19	7.638	62	24.924	600	241.20
20	8.04	63	25.326	700	281.40
21	8.442	64	25.728	800	321.60
22	8.844	65	26.13	900	361.80
23	9.246	66	26.532	1,000	402.00
24	9.648	67	26.934	2,000	804.00
25	10.05	68	27.336	3,000	1,206.00
26	10.452	69	27.738	4,000	1,608.00
27	10.854	70	28.14	5,000	2,010.00
28	11.256	71	28.542	6,000	2,412.00
29	11.658	72	28.944	7,000	2,814.00
30	12.06	73	29.346	8,000	3,216.00
31	12.462	74	29.748	9,000	3,618.00
32	12.864	75	30.15	10,000	4,020.00
33	13.266	76	30.552	20,000	8,040.00
34	13.668	77	30.954	30,000	12,060.00
35	14.07	78	31.356	40,000	16,080.00
36	14.472	79	31.758	50,000	20,100.00
37	14.874	80	32.16	60,000	24,120.00
38	15.276	81	32.562	70,000	28,140.00
39	15.678	82	32.964	80,000	32,160.00
40	16.08	83	33.366	90,000	36,180.00
41	16.482	84	33.768	100,000	40,200.00
42	16.884	85	34.17		
43	17.286	86	34.572		

SECTION 25, ACT AUGUST 28, 1894.

SEC. 25. That the value of foreign coin as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this Act and thereafter quarterly on the first day of January, April, July, and October in each year. And the values so proclaimed shall be followed in estimating the value of all foreign merchandise exported to the United States during the quarter for which the value is proclaimed, and the date of the consular certification of any invoice shall, for the purposes of this section, be considered the date of exportation: *Provided*, That the Secretary of the Treasury may order the reliquidation of any entry at a different value, whenever satisfactory evidence shall be produced to him showing that the value in United States currency of the foreign money specified in the invoice was, at the date of certification, at least ten per centum more or less than the value proclaimed during the quarter in which the consular certification occurred.

Values of foreign coins.
(T. D. 33758, Oct. 1, 1913.)

Country.	Legal standard.	Monetary unit.	Value in terms of United States money.	Remarks. [a]
Argentine Republic.....	Gold....	Peso.....	$0.9647	Currency: Depreciated paper, convertible at 44 per cent of face value.
Austria-Hungary.....	..do....	Crown.....	.203	
Belgium.....	Gold and silver.	Franc.....	.193	Member of Latin Union; gold is the actual standard.

Country.	Legal standard.	Monetary unit.	Value in terms of United States money.	Remarks. [a]
Bolivia	Gold	Boliviano	.389	12½ bolivianos equal 1 pound sterling.
Brazil	do	Milreis	.546	Currency: Government paper, convertible at $0.3242 to the milreis.
British colonies in Australasia and Africa.	do	Pound sterling	4.8665	
Canada	do	Dollar	1.000	
Central American States:				
Costa Rica	Gold	Colon	.465	
British Honduras	do	Dollar	1.000	Guatemala: Currency, inconvertible paper, exchange rate 16 to 18 pesos = $1.
Guatemala	Silver	Peso	.435	Honduras: Currency, bank notes, exchange rate, Mar. 20, 1912, $0.415.
Honduras				Nicaragua: Currency, inconvertible paper, exchange rate, 16½ to 17 pesos = $1.
Nicaragua				Salvador: Currency, convertible into silver on demand.
Salvador				

Values of foreign coins—Continued.

Country.	Legal standard.	Monetary unit.		Value in terms of United States money.	Remarks. a
Chile	Gold	do		$ .365	Currency: Inconvertible paper; exchange rate, approximately, $0.2061.
China	Silver	Tael	Amoy	0.713	
			Canton	.711	
			Chefoo	.682	
			Chin Kiang	.697	
			Fuchau	.660	
			Haikwan (customs)	.726	
			Hankow	.667	
			Kiaochow	.691	
			Nanking	.706	
			Niuchwang	.669	
			Ningpo	.686	
			Peking	.695	
			Shanghai	.651	
			Swatow	.659	
			Takau	.718	
			Tientsin	.691	
			Yuan	.519	

Country.	Legal standard.	Monetary unit.	Value in terms of United States money.	Remarks.
China—continued	Silver	Dollar.. Hongkong	$ .469	
		Dollar.. British	.469	
		Dollar.. Mexican	.473	
Colombia	Gold	....do	1.000	Currency: Inconvertible paper; exchange rate, approximately, $102 paper to $1 gold.
Denmark	..do	Crown	.268	
Ecuador	..do	Sucre	.487	
Egypt	..do	Pound (100 piasters)	4.943	The actual standard is the British pound sterling, which is legal tender for 97½ piasters.
Finland	..do	Mark	.193	
France	Gold and silver.	Franc	.193	Member of Latin Union; gold is the actual standard.
German Empire	Gold	Mark	.238	
Great Britain	..do	Pound sterling	4.8665	
Greece	Gold and silver.	Drachma	.193	do.
Haiti	Gold	Gourde	.965	Currency: Inconvertible paper; exchge. rate, approximately, $0.2941.
India (British)	..do	Rupee	.3244[1]	15 rupees equal 1 pound sterling.

Values of foreign coins—Continued.

Country.	Legal standard.	Monetary unit.	Value in terms of United States money.	Remarks.
Italy	Gold and silver.	Lira	.193	Member of Latin Union; gold is the actual standard.
Japan	Gold	Yen	.498	
Liberia	..do	Dollar	1.000	Currency: Depreciated silver token coins. Customs duties are collected in gold.
Mexico	..do	Peso	.498	
Netherlands	..do	Florin	.402	
Newfoundland	..do	Dollar	1.014	
Norway	..do	Crown	.268	
Panama	..do	Balboa	1.000	
Paraguay	Silver	Peso	.435	Currency: Depreciated paper, exchange rate 1,550 per cent.
Persia	Gold and silver.	Kran	.1704	This is the value of the gold kran. Currency is silver circulating above its metallic value; exchange value of silver kran, approximately, $0.0875.
Peru	Gold	Libra	4.8665	
Philippine Islands	..do	Peso	.500	
Portugal	..do	Escudo	1.080	Currency: Inconvertible paper; exchge. rate, approximately, $0.9394.

Country.	Legal standard.	Monetary unit.	Value in terms of United States money.	Remarks.
Roumania	..do....	Leu	.193	
Russia	..do....	Ruble	.515	
Santo Domingo	..do....	Dollar	1.000	
Servia	..do....	Dinar	.193	
Siam	..do....	Tical	.3708	
Spain	Gold and silver.	Peseta	.193	Valuation is for the gold peseta; currency is silver circulating above its metallic value; exchange value, approximately, $0.1794.
Straits Settlements	Gold....	Dollar	.5677	
Sweden	..do....	Crown	.268	
Switzerland	..do....	Franc	.193	Member of Latin Union; gold is the actual standard.
Turkey	..do....	Piaster	.044	100 piasters equal to the Turkish £.
Uruguay	..do....	Peso	1.034	
Venezuela	..do....	Bolivar	.193	

a The exchange rates shown under this heading are recent quotations and given as an indication of the values of currencies which are fluctuating in their relation to the legal standard. They are not to take the place of the consular certificate where it is available.

Value of currencies of silver standard countries usually change with each quarterly proclamation. The silver standard countries, on Oct. 1st, 1913 were China, Guatemala, Honduras, Nicaragua, and Salvador.

UNITED STATES EQUIVALENTS OF FOREIGN WEIGHTS AND MEASURES.

French Kilogrammes, or Kilos, Converted into Pounds Avoirdupois.

Kilogramme = 2,2046 lbs. According to Act of July 28th, 1866.

Kil.	lbs.	Kil.	lbs.	Kil.	lbs.
1	2.2046	50	110.23	98	216.0508
2	4.4092	51	112.4346	99	218.2554
3	6.6138	52	114.6392	100	220.460
4	8.8184	53	116.8438	200	440.92
5	11.023	54	119.0484	300	661.38
6	13.2276	55	121.253	400	881.84
7	15.4322	56	123.4576	500	1,102.30
8	17.6368	57	125.6622	600	1,322.76
9	19.8414	58	127.8668	700	1,543.22
10	22.046	59	130.0714	800	1,763.68
11	24.2506	60	132.276	900	1,984.14
12	26.4552	61	134.4806	1,000	2,204.6
13	28.6598	62	136.6852	1,100	2,425.06
14	30.8644	63	138.8898	1,200	2,645.52
15	33.069	64	141.0944	1,300	2,865.98
16	35.2736	65	143.299	1,400	3,086.44
17	37.4782	66	145.5036	1,500	3,306.9
18	39.6828	67	147.7082	1,600	3,527.36
19	41.8874	68	149.9128	1,700	3,747.82
20	44.092	69	152.1174	1,800	3,968.28
21	46.2966	70	154.322	1,900	4,188.74
22	48.5012	71	156.5267	2,000	4,409.2
23	50.7058	72	158.7312	3,000	6,613.8
24	52.9104	73	160.9358	4,000	8,818.4
25	55.115	74	163.1404	5,000	11,023.
26	57.3196	75	165.345	6,000	13,227.6
27	59.5242	76	167.5496	7,000	15,432.2
28	61.7288	77	169.7542	8,000	17,636.8
29	63.9334	78	171.9588	9,000	19,841.4
30	66.138	79	174.1634	10,000	22,046.
31	68.3426	80	176.368	11,000	24,250.6
32	70.5472	81	178.5726	12,000	26,455.2
33	72.7518	82	180.7772	13,000	28,659.8
34	74.9564	83	182.9818	14,000	30,864.4
35	77.161	84	185.1864	15,000	33,069.
36	79.3656	85	187.391	16,000	35,273.6
37	81.5702	86	189.5956	17,000	37,478.2
38	83.7748	87	191.8002	18,000	39,682.8
39	85.9794	88	194.0048	19,000	41,887.4
40	88.184	89	196.2094	20,000	44,092.
41	90.3886	90	198.4140	30,000	66,138.
42	92.5932	91	200.6186	40,000	88,184.
43	94.7978	92	202.8232	50,000	110,230.
44	97.0024	93	205.0278	60,000	132,276.
45	99.207	94	207.2324	70,000	154,322.
46	101.4116	95	209.437	80,000	176,368.
47	103.6162	96	211.6416	90,000	198,414.
48	105.8208	97	213.8462	100,000	220,460.
49	108.0254				

English pounds, quarters, hundred-weights, and tons reduced to kilos.

Lbs.	Kilos.	Lbs.	Kilos.	Lbs.	Kilos.	Lbs.	Kilos.
1	0.4535	31	14.0585	61	27.6635	91	41.2685
2	.9070	32	14.5120	62	28.1170	92	41.7220
3	1.3605	33	14.9655	63	28.5705	93	42.1755
4	1.8140	34	15.4190	64	29.0240	94	42.6290
5	2.2675	35	15.8725	65	29.4775	95	43.0825
6	2.7210	36	16.3260	66	29.9310	96	43.5360
7	3.1745	37	16.7795	67	30.3845	97	43.9895
8	3.6280	38	17.2330	68	30.8380	98	44.4430
9	4.0815	39	17.6865	69	31.2915	99	44.8965
10	4.5350	40	18.1400	70	31.7450	100	45.3500
11	4.9885	41	18.5935	71	32.1985	200	90.7000
12	5.4420	42	19.0470	72	32.6520	300	136.0500
13	5.8955	43	19.5005	73	33.1055	400	181.4000
14	6.3490	44	19.9540	74	33.5590	500	226.7500
15	6.8025	45	20.4075	75	34.0125	600	272.1000
16	7.2560	46	20.8610	76	34.4660	700	317.4500
17	7.7095	47	21.3145	77	34.9195	800	362.8000
18	8.1630	48	21.7680	78	35.3730	900	408.1500
19	8.6165	49	22.2215	79	35 8265	1,000	453 5000
20	9.0700	50	22.6750	80	36.2800	2,000	907
21	9.5235	51	23.1285	81	36.7335	3,000	1,360.5000
22	9.9770	52	23.5820	82	37.1870	4,000	1,814
23	10.4305	53	24.0355	83	37.6405	5,000	2,267.5000
24	10.8840	54	24.4890	84	38.0940	6,000	2,721
25	11.3375	55	24.9425	85	38.5475	7,000	3,174.5000
26	11.7910	56	25.3960	86	39.0010	8,000	3,628
27	12.2445	57	25.8495	87	39.4545	9,000	4,081.5000
28	12.6980	58	26.3030	88	39.9080	10,000	4,535
29	13.1515	59	26.7565	89	40.3615	20,000	9,070
30	13.6050	60	27.2100	90	40.8150	30,000	13,605

Quantity.	Kilos.	Quantity.	Kilos.	Quantity.	Kilos.	Quantity.	Kilos.
Quarters (28 lbs.).		*Hundred-weights (112 lbs.).*		*Hundred-weights (112 lbs.).*		*Tons (2,240 lbs.).*	
1	12.7					1	1,016
2	25.4	4	203.2	12	609.6	2	2,032
3	38.1	5	254	13	660.4	3	3,048
Hundred-weights (112 lbs.).		6	304.8	14	711.2	4	4,064
		7	355.6	15	762	5	5,080
		8	406.4	16	812.8	6	6,096
1	50.8	9	457.2	17	863.6	7	7,112
2	101.6	10	508	18	914.4	8	8,128
3	152.4	11	558.8	19	965.2	9	9,144
						10	10,160

Japanese Mommes Reduced to Avoirdupois Pounds.

1 Momme = 3.750 Grammes. (T. D. 18590.)

M.	Pounds	M.	Pounds	M.	Pounds
1	.00826725	49	.40509525	97	.80192325
2	.01653450	50	.41336250	98	.81019050
3	.02480175	51	.42162975	99	.81845775
4	.03306900	52	.42989700	100	.82672500
5	.04133625	53	.43816425		
6	.04960350	54	.44643150		
7	.05787075	55	.45469875		
8	.06613800	56	.46296600		
9	.07440525	57	.47123325		
10	.08267250	58	.47950050		
11	.09093975	59	.48776775		
12	.09920700	60	.49603500		
13	.10747425	61	.50430225		
14	.11574150	62	.51256950		
15	.12400875	63	.52083675		
16	.13227600	64	.52910400		
17	.14054325	65	.53737125		
18	.14881050	66	.54563850		
19	.15707775	67	.55390575		
20	.16534500	68	.56217300		
21	.17361225	69	.57044025		
22	.18187950	70	.57870750		
23	.19014675	71	.58697475		
24	.19841400	72	.59524200		
25	.20668125	73	.60350925		
26	.21494850	74	.61177650		
27	.22321575	75	.62004375		
28	.23148300	76	.62831100		
29	.23975025	77	.63657825		
30	.24801750	78	.64484550		
31	.25628475	79	.65311275		
32	.26455200	80	.66138000		
33	.27281925	81	.66964725		
34	.28108650	82	.67791450		
35	.28935375	83	.68618175		
36	.29762100	84	.69444900		
37	.30588825	85	.70271625		
38	.31415550	86	.71098350		
39	.32242275	87	.71925075		
40	.33069000	88	.72751800		
41	.33895725	89	.73578525		
42	.34722450	90	.74405250		
43	.35549175	91	.75231975		
44	.36375900	92	.76058700		
45	.37202625	93	.76885425		
46	.38029350	94	.77712150		
47	.38856075	95	.78538875		
48	.39682800	96	.79365600		

Litres Converted Into Wine Gallons.

Litres	Gallons	Litres	Gallons	Litres	Gallons
1	.264175	41	10.831175	80	21.134000
2	.528350	42	11.095350	81	21.398175
3	.792525	43	11.359525	82	21.662350
4	1.056700	44	11.623700	83	21.926525
5	1.320875	45	11.887875	84	22.190700
6	1.585050	46	12.152050	85	22.454875
7	1.849225	47	12.416225	86	22.719050
8	2.113400	48	12.680400	87	22.983225
9	2.377575	49	12.944575	88	23.247400
10	2.641750	50	13.208750	89	23.511575
11	2.905925	51	13.472925	90	23.775750
12	3.170100	52	13.737100	91	24.039925
13	3.434275	53	14.001275	92	24.304100
14	3.698450	54	14.265450	93	24.568275
15	3.962625	55	14.529625	94	24.832450
16	4.226800	56	14.793800	95	25.096625
17	4.490975	57	15.057975	96	25.360800
18	4.755150	58	15.322150	97	25.624975
19	5.019325	59	15.586325	98	25.889150
20	5.283500	60	15.850500	99	26.153325
21	5.547675	61	16.114675	100	26.4175
22	5.811850	62	16.378850	200	52.8350
23	6.076025	63	16.643025	300	79.2525
24	6.340200	64	16.907200	400	105.6700
25	6.604375	65	17.171375	500	132.0875
26	6.868550	66	17.435550	600	158.5050
27	7.132725	67	17.699725	700	184.9225
28	7.396900	68	17.963900	800	211.3400
29	7.661075	69	18.228075	900	237.7575
30	7.925250	70	18.492250	1,000	264.175
31	8.189425	71	18.756425	2,000	528.350
32	8.453600	72	19.020600	3,000	792.525
33	8.717775	73	19.284775	4,000	1,056.700
34	8.981950	74	19.548950	5,000	1,320.875
35	9.246125	75	19.813125	6,000	1,585.050
36	9.510300	76	20.077300	7,000	1,849.225
37	9.774475	77	20.341475	8,000	2,113.400
38	10.038650	78	20.605650	9,000	2,377.575
39	10.302825	79	20.869825	10,000	2,641.750
40	10.567000				

United States and English weights and measures.

AVOIRDUPOIS WEIGHT.

			Grams.
1 dram		=	1.77184628
16 drams	= 1 ounce	=	28.3495406
			Kilos.
16 ounces	= 1 pound	=	0.45359265
28 pounds	= 1 quarter	=	12.70059420
4 quarters	= 1 hundredweight	=	50.80237680
20 hundredweight	= 1 ton of 2,240 pounds	=	1,016.0475360
or—			
25 pounds	= 1 quarter	=	11.33981625
100 pounds	= 1 hundredweight	=	45.35926500
2,000 pounds	= 1 ton	=	907.1853000

1 kilo = 2.2046212 pounds avoirdupois.

TROY WEIGHT.

			Grams.
1 grain		=	0.064798949
24 grains	= 1 pennyweight	=	1.55517478
20 pennyweights	= 1 ounce	=	31.1034956
12 ounces	= 1 pound	=	373.241948

1 gram = 15.43235 troy grains.

APOTHECARIES' WEIGHT.

			Grams.
1 grain		=	0.064798949
20 grains	= 1 scruple (℈)	=	1.29597898
3 scruples	= 1 dram (ʒ)	=	3.8879369
8 drams	= 1 ounce (℥)	=	31.1034956
12 ounces	= 1 pound (lb.)	=	373.241948

1 gram = 0.7716175 scruple.

WINE MEASURE (UNITED STATES).

			Liters.
1 minim		=	.000061621093
60 minims	= 1 fluidrachm (fl. ʒ)	=	.00369726576
8 fluidrachms	= 1 fluidounce (fl. ℥)	=	.029578125
4 fluidounces	= 1 gill	=	.1183125
4 gills	= 1 pint	=	.47325
2 pints	= 1 quart	=	.9465
4 quarts	= 1 gallon	=	3.786
31½ gallons	= 1 barrel	=	119.259
42 gallons	= 1 tierce	=	159.012
2 barrels	= 1 hogshead	=	238.518
2 hogsheads	= 1 pipe or butt	=	477.036
2 pipes	= 1 tun	=	954.072

1 liter = 0.264131 gallon.

DRY MEASURE.

			Liters.
1 pint		=	0.550675
2 pints	= 1 quart	=	1.10135
8 quarts	= 1 peck	=	8.8108
4 pecks	= 1 bushel	=	35.2432
8 bushels	= 1 quarter	=	281.9456
4 quarters	= 1 chaldron	=	1,127.7824

1 English or Imperial struck bushel = 1.0315 United States bushels = 36.3533608 liters.
3 Imperial bushels = 1 English sack.
8 Imperial bushels or 8⅓ United States bushels (nearly) = 1 English quarter.
5 English quarters = 1 English load.
1 hectoliter = 2.8374267 United States bushels.

United States and English weights and measures—Continued.

MEASURES OF LENGTH.

				Centimeters.
1	line		=	0.2539954
10	lines	= 1 inch	=	2.5399541
				Meters.
4	inches	= 1 hand	=	0.101598164
12	inches	= 1 foot	=	.304794493
3	feet	= 1 yard	=	.91438348
2	yards	= 1 fathom	=	1.82876696
5½	yards	= 1 rod	=	5.02910914
40	rods	= 1 furlong	=	201.1643656
8	furlongs	= 1 mile (1,760 yards)	=	1,609.3149248
3	miles	= 1 league	=	4,827.9447744

1 meter = 1.093633 yards.

CLOTH MEASURE.

				Centimeters.
2¼	inches	= 1 nail	=	6.34988525
				Meters.
9	inches	= 1 quarter	=	0.228595869
27	inches	= 1 ell Flemish	=	.685787607
36	inches	= 1 yard	=	.91438348
45	inches	= 1 ell English	=	1.142979345
54	inches	= 1 ell French	=	1.371575214

SQUARE MEASURE.

1	sq. inch		=	6.4513668301 sq. centimeters.
144	sq. inches	= 1 sq. foot	=	.09289968113 sq. meters.
9	sq. feet	= 1 sq. yard	=	.83609714849 sq. meters.
30¼	sq. yards	= 1 sq. rod or perch	=	25.2919383397 sq. meters.
40	sq. rods	= 1 rood	=	10.11677533588 ares.
4	roods	= 1 acre	=	40.46710134352 ares.
640	acres	= 1 sq. mile	=	258.9894464 hectares.

1 sq. meter = 1.1960332 sq. yards.

CUBIC MEASURE.

				Cubic centimeters.
1	cubic inch		=	16.386175554
				Cubic meters.
1,728	cubic inches	= 1 cubic foot	=	0.02831531
16	cubic feet	= 1 cord foot	=	.453044976
27	cubic feet	= 1 cubic yard	=	.764513412
40	feet round timber	= or load	=	1.132612435
42	cubic feet	= 1 ton shipping	=	1.189243062
50	feet hewn timber	= 1 ton or load	=	1.41576555
128	cubic feet	= 1 cord	=	3.624359808

1 cubic meter = 1.3080215 cubic yards.

TONNAGE.

1 register ton	=	100	cubic feet.
40 cubic feet	=	1	United States shipping ton.
		32.143	United States bushels.
		31.16	Imperial bushels.
42 cubic feet	=	1	British shipping ton.
		32.719	Imperial bushels.
		33.75	United States bushels.
50 cubic feet	=	1	keel.

Miscellaneous Weights and Measures.

NAME.	LOCALITY.	U. S. EQUIVALENT.
Aam	Amsterdam	41 galls.
Ahm	Amsterdam	41 galls.
Archin	Russia	$\frac{7}{8}$ yd.
Arratel	Brazil	1.012 lbs.
	Portugal	1.012 lbs.
Arroba	Brazil	32.38 lbs.
	Spain	25.35 lbs.
Aune	Switzerland	$1\frac{7}{8}$ yds.
Bushel	Great Britain	1.0316 bu.
Candy	Allepo	660 lbs.
	Bombay	559.968 lbs.
	Muscat	525 lbs.
Cantar	Turkey	125 lbs.
Carga	Crete	4.325 bu.
Catty	China, Japan and Sumatra	$1\frac{1}{3}$ lbs.
	Java	1.36 lbs.
Checki	Smyrna	1.77 lbs.
Drachma	Greece	$\frac{1}{2}$ oz.
Fanega	Argentina	3.75 bu.
	Chile	2.838 bu.
	Madeira	1.601 bu.
	Spain	16 galls.
Gallon	Great Britain	1.2009 gall.
Hecto	Para	112 lbs.
	Brazil, except Para	$81\frac{1}{2}$ lbs.
Inch	France	1.0657 inches
	Italy	0.9864 inches
Kau	China	$1\frac{1}{3}$ lbs.
	Netherlands	.2642 gall.
Kiu	Japan	$1\frac{1}{3}$ oz.
Liang	China	$1\frac{1}{3}$ oz.
Libra	Same as pound.	
Livre	Same as pound.	
Maund	Bengal	$82\frac{2}{7}$ lbs.
	Bombay	28 lbs.
	Calcutta	$74\frac{2}{3}$ lbs.
	Madras	25 lbs.
	Muscat	$8\frac{1}{3}$ lbs.
Monme	Japan	.008267 lb.
Oke	Greek	2.75578 lbs.
	Smyrna	2.83282 lbs.
	Turkey	2.81857 lbs.
Palm (marble)	Italy	0.5555 cu. ft.
Palma	Italy	9.864 inches
Pecul	China, Japan and Sumatra	$133\frac{1}{3}$ lbs.
	Java	136 lbs.
	Siam	133.3783 lbs.

Miscellaneous Weights and Measures.

NAME.	LOCALITY.	U. S. EQUIVALENT.
Pecul	Singapore	133⅓ lbs.
Pik	Turkey	26⅘ inches
Pik, square	Smyrna	.574 sq. yd.
Pfund	Same as pound.	
Pood	Russia	36.113 lbs.
Pound	Brazil	1.012 lbs.
	Chile	1.014 lbs.
	Cuba	1.0161 lbs.
	Hayti	1.0792 lbs.
	Germany	1.1023 lbs.
	Greece	1.0526 lbs.
	Mexico	1.01465 lbs.
	Netherlands	1.1023 lbs.
	Nicaragua	1.0143 lbs.
	Peru	1.0143 lbs.
	San Domingo	1.0792 lbs.
	Russia	.9028 lbs.
	Uruguay	1.0143 lbs.
	Venezuela	1.0161 lbs.
Quintal	Italy	220.46 lbs.
	Argentina	101.4 lbs.
	Brazil	129.54 lbs.
Rotolo	Italy	1.9645 lbs.
Tael	China	1⅓ oz.
Velt	France	2 galls.
Zar	Persia	40.95 inches

LIST OF CUSTOMS DISTRICTS, HEADQUARTERS, AND PORTS OF ENTRY.

T. D. 33625, July 1, 1913.

[The port first named in the following list is the headquarters for the district.]

District.	Ports of entry.
Alaska	Juneau.
	Cordova.
	Eagle.
	Fairbanks.
	Fortymile.
	Ketchikan.
	Nome.
	St. Michael.
	Sulzer.
	Unalaska.
	Wrangell.
Arizona	Nogales.
	Douglas.
	Naco.
	Yuma.
Buffalo	Buffalo.
	Dunkirk.
	Lewiston.
	Niagara Falls.
	North Tonawanda (including Tonawanda).
Chicago	Chicago.
	Michigan City.
	Peoria.
Colorado	Denver.
Connecticut	Bridgeport.
	Greenwich.
	Hartford.
	Middletown.
	New Haven.
	New London.
	Norwalk.
	South Manchester.
	Stamford.
	Stonington.
Dakota	Pembina.
	Ambrose.
	Antler.
	Crosby.
	Hannah.
	Hansboro.
	Neche.
	Noyes.
	Portal.
	Sarles.
	Sherwood.
	Souris.
	St. John.
	St. Vincent.
	Walhalla.
Duluth and Superior.	Duluth and Superior, Wis. (including West Superior).
	Ashland.
	International Falls.
	Isle Royal.
	Ranier.
	Two Harbors.
	Warroad.
Eagle Pass	Eagle Pass.
	Boquillas.
	Del Rio.
	Presidio.
Eastern Vermont	Newport.
	Beecher Falls.
	Derbyline.
	Island Pond.
	North Troy.
El Paso	El Paso.
	Columbus, N. Mex.
Florida	Jacksonville.
	Apalachicola.
	Boca Grande.
	Carrabelle.
	Cedar Keys.
	Fernandina (including St. Marys, Ga.).
	Key West.
	Miami.
	Pensacola.
	Punta Gorda.
	Port Inglis.
	St. Augustine.
	St. Andrews.
	Tampa (including Port Tampa).
Galveston	Galveston (including Port Bolivar and Texas City).
	Dallas.
	Houston.
	Port Lavaca.
	San Antonio.
Georgia	Savannah.
	Atlanta.
	Brunswick.
	Darien.
Hawaii	Honolulu.
	Hilo.
	Kahului.
	Kaloa.
	Mahukona.
Indiana	Indianapolis.
	Evansville.
Iowa	Des Moines.
	Dubuque.
	Sioux City.
Kentucky	Louisville.
	Paducah.
Laredo	Laredo.
	Brownsville.
	Corpus Christi.
	Rio Grande City.
	Roma.
	Santa Maria.
Maine and New Hampshire.	Portland, Me.
	Bangor.
	Bath.

District.	Ports of entry.
Maine and New Hampshire.	Belfast.
	Boothbay.
	Bridgewater.
	Calais.
	Castine.
	Eastport.
	Ellsworth.
	Fort Fairfield.
	Fort Kent.
	Houlton.
	Limestone.
	Lowelltown (or Holeb).
	Lubec.
	Machias.
	Madawaska.
	Mars Hill.
	Monticello.
	Portsmouth (including Kittery, Me.)
	Rockland.
	Rockport.
	South West Harbor.
	Vanceboro.
	Van Buren.
	Vinal Haven.
Maryland.....	Baltimore.
	Alexandria, Va.
	Annapolis.
	Crisfield.
	Washington, D. C.
Massachusetts...	Boston.
	Barnstable.
	Fall River.
	Gloucester.
	Holyoke.
	New Bedford.
	Plymouth.
	Provincetown.
	Salem (including Beverly, Marblehead, and Lynn).
	Springfield.
	Vineyard Haven.
	Worcester.
Michigan.....	Detroit.
	Alpena.
	Bay City.
	Charlevoix.
	Cheboygan.
	Detour.
	Escanaba.
	Gladstone.
	Grand Haven.
	Grand Rapids.
	Houghton.
	Ludington.
	Mackinaw.
	Manistee.
	Manistique.
	Marine City.
	Marquette.
	Muskegon.
	Petoskey.
Michigan.....	Port Huron.
	Saginaw.
	Sault Ste. Marie.
	St. Clair.
	St. Joseph.
Minnesota.....	St. Paul and Minneapolis.
Mobile.....	Mobile.
	Birmingham.
	Gulfport.
	Scranton.
Montana and Idaho.	Great Falls.
	Eastport.
	Gateway.
	Plentywood.
	Port Hill.
	Sweetgrass.
New Orleans...	New Orleans.
	Morgan City.
New York.....	New York.
	Albany.
	Greenport.
	Newark, N. J.
	Patchogue.
	Perth Amboy, N.J.
North Carolina.	Wilmington.
	Beaufort.
	Elizabeth City.
	Manteo.
	Newbern.
Ohio.....	Cleveland.
	Ashtabula.
	Cincinnati.
	Columbus.
	Conneaut.
	Corry, Pa.
	Dayton.
	Erie, Pa.
	Fairport.
	Lorain.
	Put-in-Bay.
	Sandusky.
	Toledo.
Omaha.....	Omaha.
	Lincoln.
Oregon.....	Portland, Oreg.
	Astoria.
	Empire (Marshfield).
	Newport.
Philadelphia...	Philadelphia (including Camden and Gloucester City, N. J.).
	Chester.
	Lewes.
	Somers Point.
	Thompsons Point.
	Tuckerton.
	Wilmington.
Pittsburgh.....	Pittsburgh.
	Wheeling.
Porto Rico.....	San Juan.
	Aguadilla.
	Arecibo.

District.	Ports of entry.	District.	Ports of entry.
Porto Rico.....	Arroyo.	St. Louis.....	St. Joseph, Mo.
	Fajardo.	Tennessee.....	Memphis.
	Guanica.		Chattanooga.
	Humacao.		Knoxville.
	Mayagues.		Nashville.
	Ponce.	Utah and Nevada.	Salt Lake City, Utah.
Rhode Island...	Providence.	Virginia.....	Norfolk and Newport News.
	Newport.		Cape Charles City.
Rochester.....	Rochester.		Chincoteague.
	Charlotte.		Petersburg.
	Fair Haven.		Reedville.
	Oswego.		Richmond.
	Sodus Point.	Washington....	Seattle.
	Syracuse.		Aberdeen.
	Utica.		Anacortes.
Sabine.....	Port Arthur.		Bellingham.
	Sabine.		Blaine.
San Francisco...	San Francisco (including Oakland).		Chopaka.
	Eureka.		Danville.
	Port Hartford.		Everett.
Southern California.	Los Angeles (including San Pedro).		Ferry.
			Friday Harbor.
	Calexico.		Laurier.
	Campo.		Molson.
	San Diego.		Northport.
	Tia Juana.		Port Angeles.
South Carolina..	Charleston.		Port Townsend.
	Beaufort.		Roche Harbor.
	Georgetown.		South Bend.
St. Lawrence....	Ogdensburg.		Spokane.
	Alexandria Bay.		Sumas.
	Cape Vincent.		Tacoma.
	Champlain.	Western Vermont.	Burlington.
	Chateaugay.		Alburg.
	Chaumont.		Highgate.
	Clayton.		Richford.
	Fort Covington.		St. Albans.
	Malone.		Swanton.
	Moores Junction.	Wisconsin.....	Milwaukee.
	Morristown.		Green Bay.
	Nyando.		Kenosha.
	Plattsburg.		Kewaunee.
	Rouses Point.		Manitowoc.
	Waddington.		Marinette (including Menominee).
St. Louis.....	St. Louis (including East St. Louis).		Racine.
			Sheboygan.
	Cairo.		Sturgeon Bay.
	Kansas City, Mo.		

PORTS AT WHICH MERCHANDISE MAY BE ENTERED FOR TRANSPORTATION TO OTHER PORTS WITHOUT APPRAISEMENT UNDER THE ACT OF JUNE 10, 1880.

Alburg, Vt.
Ashtabula, Ohio.
Astoria, Oreg.
Baltimore, Md.
Bangor, Me.
Bath, Me.
Bay City, Mich.
Beecher Falls, Vt.
Blaine, Wash.
Boston, Mass.
Brunswick, Ga.
Buffalo, N. Y.
Burlington, Vt.
Calais, Me.
Charleston, S. C.
Chicago, Ill.
Cleveland, Ohio.
Detroit, Mich.
Duluth, Minn.
Eagle Pass, Tex.
Eastport, Idaho.
Eastport, Me.
El Paso, Tex.
Everett, Wash.
Fernandina, Fla.
Fort Covington, N. Y.
Galveston, Tex.
Gladstone, Mich.
Honolulu, Hawaii.
Island Pond, Vt.
Key West, Fla.
Knights Key, Fla.
Laredo, Tex.
Los Angeles, Cal.
Lowelltown (or Holeb), Me.
Malone, N. Y.
Marquette, Mich.
Miami, Fla.
Milwaukee, Wis.
Mobile, Ala.
Neche, N. Dak.
New London, Conn.
New Orleans, La.
Newport, Vt.
Newport News, Va.
New York, N. Y.
Niagara Falls, N. Y.
Nogales, Ariz.
Norfolk, Va.
Ogdensburg, N. Y.
Pensacola, Fla.
Philadelphia, Pa.
Port Huron, Mich.
Portal, N. Dak.
Port Arthur, Tex.
Portland, Me.
Portland, Oreg.
Port Townsend, Wash.
Ranier, Minn.
Richford, Vt.
Rochester, N. Y.
Rouses Point, N. Y.
St. Albans, Vt.
St. John, N. Dak.
St. Vincent (Noyes), Minn.
San Diego, Cal.
San Francisco, Cal.
Sault Ste. Marie, Mich.
Savannah, Ga.
Seattle, Wash.
Sioux City, Iowa.
Sumas, Wash.
Tacoma, Wash.
Tampa, Fla.
Texas City, Tex.
Toledo, Ohio.
Vanceboro, Me.
Walhalla, N. Dak.
Wilmington, N. C.

PORTS TO WHICH MERCHANDISE MAY BE TRANSPORTED WITHOUT APPRAISEMENT UNDER THE ACT OF JUNE 10, 1880.

Albany, N. Y.
Astoria, Oreg.
Atlanta, Ga.
Baltimore, Md.
Bangor, Me.
Bath, Me.
Bellingham, Wash.
Birmingham, Ala.
Boston, Mass.
Bridgeport, Conn.
Brunswick, Ga.
Buffalo, N. Y.
Burlington, Vt.
Calais, Me.
Charleston, S. C.
Chattanooga, Tenn.
Chicago, Ill.
Cincinnati, Ohio.
Cleveland, Ohio.
Columbus, Ohio.
Corry, Pa.[1]
Council Bluffs, Iowa.[2]
Dayton, Ohio.
Denver, Colo.
Des Moines, Iowa.
Detroit, Mich.
Dubuque, Iowa.
Duluth, Minn.
Dunkirk, N. Y.
Durham, N. C.[3]
Eagle Pass, Tex.
Eastport, Me.
El Paso, Tex.
Erie, Pa.
Evansville, Ind.
Everett, Wash.
Fall River, Mass.
Fernandina, Fla.
Galveston, Tex.
Gladstone, Mich.
Gloucester, Mass.
Grand Haven, Mich.
Grand Rapids, Mich.
Green Bay, Wis.
Greenwich, Conn.
Hartford, Conn.
Honolulu, Hawaii.
Houston, Tex.
Indianapolis, Ind.
Jacksonville, Fla.
Kansas City, Mo.
Key West, Fla.
Knoxville, Tenn.
Laredo, Tex.
Lincoln, Nebr.
Los Angeles, Cal.
Louisville, Ky.
Marquette, Mich.
Memphis, Tenn.
Middletown, Conn.[4]
Milwaukee, Wis.
Minneapolis, Minn.
Mobile, Ala.
Nashville, Tenn.
Newark, N. J.
New Bedford, Mass.
New Haven, Conn.
New Orleans, La.
Newport, R. I.
Newport News, Va.
New York, N. Y.
Niagara Falls, N. Y.
Nogales, Ariz.
Norfolk, Va.
Norwalk, Conn.[3]
Oakland, Cal.
Ogdensburg, N. Y.
Omaha, Nebr.

[1] Merchandise should be consigned on I. T. entry and manifests delivered to deputy collector of customs at Erie, who will permit delivery under Article IX of reorganisation.

[2] Merchandise should be consigned on I. T. entry and manifests delivered to collector of customs at Omaha, Nebr., who will permit delivery under Article IX of reorganisation.

[3] Merchandise should be consigned on I. T. entry and manifests delivered to collector of customs at headquarters port, who will permit delivery under Article IX of reorganisation.

[4] Merchandise should be consigned on I. T. entry and manifests delivered to deputy collector of customs at Hartford, who will permit delivery under Article IX of reorganisation.

Oswego, N. Y.	St. Joseph, Mo.	Spokane, Wash.
Peoria, Ill.	St. Louis, Mo.	Springfield, Mass.
Petersburg, Va.	St. Paul, Minn.	Stamford, Conn.[2]
Philadelphia, Pa.	Sabine Pass, Tex.	Superior, Wis.
Pittsburgh, Pa.	Saginaw, Mich.	Syracuse, N. Y.
Port Arthur, Tex.	Salt Lake City, Utah.	Tacoma, Wash.
Port Huron, Mich.	San Antonio, Tex.	Tampa, Fla.
Portland, Me.	San Diego, Cal.	Toledo, Ohio.
Portland, Oreg.	Sandusky, Ohio.	Utica, N. Y.
Portsmouth, N. H.	San Francisco, Cal.	Vanceboro, Me.
Port Townsend, Wash.	Sault Ste. Marie, Mich.	Washington, D. C.
Providence, R. I.	Savannah, Ga.	Wilmington, Del.
Richmond, Va.	Seattle, Wash.	Wilmington, N. C.
Rochester, N. Y.	Sioux City, Iowa.	Worcester, Mass.
St. Augustine, Fla.	South Manchester, Conn.[1]	

LIST OF PORTS AT WHICH BONDED WAREHOUSES ARE ESTABLISHED.

Albany, N. Y.	Gloucester, Mass.	Plattsburg, N. Y.
Baltimore, Md.	Grand Rapids, Mich.	Port Huron, Mich.
Bangor, Me.	Green Bay, Wis.	Portal, N. Dak.
Bath, Me.	Hartford, Conn.	Portland, Me.
Belfast, Me.	Honolulu, Hawaii.	Portland, Oreg.
Boston, Mass.	Houston, Tex.	Portsmouth, N. H.
Bridgeport, Conn.	Indianapolis, Ind.	Port Townsend, Wash.
Brownsville, Tex.	Kansas City, Mo.	Providence, R. I.
Brunswick, Ga.	Key West, Fla.	Richmond, Va.
Buffalo, N. Y.	Laredo, Tex.	Rochester, N. Y.
Burlington, Vt.	Lincoln, Nebr.	St. Joseph, Mo.
Cape Vincent, N. Y.	Los Angeles, Cal.	St. Louis, Mo.
Castine, Me.	Louisville, Ky.	St. Michael, Alaska.
Chattanooga, Tenn.	Memphis, Tenn.	St. Paul, Minn.
Chicago, Ill.	Minneapolis, Minn.	Salem, Mass.
Cincinnati, Ohio.	Milwaukee, Wis.	San Diego, Cal.
Columbus, Ohio.	New Haven, Conn.	San Francisco, Cal.
Corry, Pa.	New London, Conn.	San Juan, P. R.
Dayton, Ohio.	New Orleans, La.	Sault Ste. Marie, Mich.
Denver, Colo.	Newport News, Va.	Savannah, Ga.
Detroit, Mich.	Newark, N. J.	Seattle, Wash.
Duluth, Minn.	New York, N. Y.	Spokane, Wash.
Eagle Pass, Tex.	Niagara Falls, N. Y.	Springfield, Mass.
Eastport, Me.	Ogdensburg, N. Y.	Superior, Wis.
El Paso, Tex.	Omaha, Nebr.	Syracuse, N. Y.
Evansville, Ind.	Oswego, N. Y.	Tacoma, Wash.
Everett, Wash.	Pensacola, Fla.	Tampa, Fla.
Fall River, Mass.	Perth Amboy, N. J.	Toledo, Ohio.
Fernandina, Fla.	Petersburg, Va.	Utica, N. Y.
Galveston, Tex.	Philadelphia, Pa.	Wilmington, Del.
Gladstone, Mich.	Pittsburgh, Pa.	Wilmington, N. C.

LIST OF PORTS WHERE NO BONDED WAREHOUSE OF CLASS 3 IS ESTABLISHED, BUT WHERE THE CUSTOMHOUSE PREMISES ARE USED FOR STORAGE OF BONDED MERCHANDISE.

Aguadilla, P. R.	Jacksonville, Fla.	Ponce, P. R.
Arecibo, P. R.	Knoxville, Tenn.	St. Augustine, Fla.
Arroyo, P. R.	Marquette, Mich.	Sandusky, Ohio.
Birmingham, Ala.	Mayagues, P. R.	Washington, D. C. (Georgetown).
Charleston, S. C.	Nashville, Tenn.	Worcester, Mass.
Fajardo, P. R.	Norfolk, Va.	
Humacao, P. R.	Peoria, Ill.	

[1] Merchandise should be consigned on I. T. entry and manifests delivered to deputy collector of customs at Hartford, who will permit delivery under Article IX of reorganisation.

[2] Merchandise should be consigned on I. T. entry and manifests delivered to collector of customs at headquarters port, who will permit delivery under Article IX of reorganisation.

UNIV. OF MICHIGAN,

APR 2 1914